



# FISCAL RESEARCH CENTER

## REVENUE SOURCES OF STATE AND LOCAL GOVERNMENTS

Nikola Tasić

Fiscal Research Center  
Andrew Young School of Policy Studies  
Georgia State University  
Atlanta, GA

FRC Report No. 165  
September 2007



ANDREW YOUNG SCHOOL  
OF POLICY STUDIES

## Revenue Sources of State and Local Governments

---

### Table of Contents

|   |     |
|---|-----|
| Executive Summary .....                                       | iii |
| I. Introduction .....   | 1   |
| II. Revenue Shares .....                                      | 2   |
| A. Own Source Revenue .....                                   | 2   |
| B. Taxes .....  | 3   |
| C. Selected Sales Taxes .....                                 | 4   |
| D. Comparison with the U.S. Average.....                      | 5   |
| III. Per Capita Revenue and Revenue Per Dollar of Income..... | 7   |
| A. Taxes .....  | 7   |
| B. Current Charges and Miscellaneous General Revenue .....    | 10  |
| IV. Intergovernmental Transfers .....                         | 12  |

### Executive Summary

This report compares the reliance on various revenue sources across Georgia, its surrounding states (Alabama, Florida, North Carolina, South Carolina, and Tennessee), Colorado, Texas, and Virginia. Revenue sources at the combined state and local level, at the state level, and at the local level are considered. Revenue is measured by own source general revenues (i.e. excluded are intergovernmental grants, and revenues from liquor stores, utilities, and trust funds) obtained from the U.S. Bureau of the Census. The data are for 2004-05, the most recent available.

On average, state governments generated 55 percent, while local governments generated 45 percent of the combined state and local government own source general revenue. The state government and local governments in Georgia generated approximately the same amount of own source general revenue (\$20 billion each). In terms of tax collections, Georgia is approximately at the U.S. average: the state and local governments in Georgia generated 26 percent of their revenue from sales and gross receipts taxes, 21 percent from property taxes, 19 percent from individual income taxes, and 2 percent from corporate income taxes.

We find that there are similarities and differences in the revenue composition of state and local governments in the states we considered:

- When compared to local governments, state governments have greater reliance on taxes than on charges and miscellaneous revenue. In Georgia, the state government generated 78 percent of revenues from taxes, while local governments generated 61 percent of revenue from taxes.
- Composition of tax collections differs at the state and local government level:
  - Although sales and gross receipts taxes are an important revenue source for both state and local governments, they are a greater share of state government revenues than of local government revenues.
  - Property taxes contribute little to the revenue of state governments, while they are the most important revenue source for local governments.
  - Income taxes contribute little to the revenue of local government, while they are the important revenue source for state governments.
- Composition of current charges also differs at the state and local government level:
  - Hospitals are significant source of revenue for both state and local governments.

## **Revenue Sources of State and Local Governments**

---

- Institutions of higher education are another significant source of revenues for state governments, while sewerage and air transportation are significant revenue sources for local governments.
- Across the U.S., intergovernmental transfers were on average 24 percent of state government revenues and 35 percent of local government revenues. In Georgia, transfers were 27 percent of the state government revenue and 30 percent of local government revenues.

### **I. Introduction**

This report compares the reliance on various revenue sources across Georgia, its surrounding states (Alabama, Florida, North Carolina, South Carolina, and Tennessee), Colorado, Texas, and Virginia. Revenue sources at the combined state and local level, at the state level, and at the local level are considered. Revenue is measured by own source general revenues (i.e. excluded are intergovernmental grants, and revenues from liquor stores, utilities, and trust funds) obtained from the U.S. Bureau of the Census. The data are for 2004-05, the most recent available. Section 2 looks at the share of revenue contributed by each source, while section 3 looks at the revenue from each source relative to population and to state income. Section 4 compares reliance on intergovernmental across states.

## Revenue Sources of State and Local Governments

### II. Revenue Shares

#### A. Own Source Revenue

Table 1 presents the share of taxes in the total general revenue of state governments, local governments, and state and local governments combined for the U.S. and for each of the 9 comparison states. (The Appendix contains detailed tables.) The following discussion outlines main differences observed across the 9 states.

**TABLE 1. TAXES AS A SHARE OF TOTAL REVENUE, 2004-05**

|                     | State and<br>Local<br>Governments | State<br>Governments | Local<br>governments |
|---------------------|-----------------------------------|----------------------|----------------------|
| United States Total | 69.3%                             | 74.2%                | 63.2%                |
| Alabama             | 58.0%                             | 66.7%                | 45.9%                |
| Colorado            | 63.5%                             | 67.5%                | 60.1%                |
| Florida             | 65.8%                             | 77.4%                | 55.1%                |
| Georgia             | 69.4%                             | 77.6%                | 60.8%                |
| North Carolina      | 68.6%                             | 79.5%                | 53.0%                |
| South Carolina      | 57.5%                             | 63.3%                | 50.0%                |
| Tennessee           | 65.0%                             | 74.4%                | 53.7%                |
| Texas               | 66.9%                             | 66.4%                | 67.4%                |
| Virginia            | 68.1%                             | 66.3%                | 70.7%                |

- *State and local governments:* Across the U.S., almost 70 percent of the combined state and local government own source revenue comes from taxes, while the remaining 30 percent comes from charges and miscellaneous revenue. The 9 states considered here rely relatively less on taxes than the U.S. average. Georgia's share of taxes is very similar to the U.S. average, but above that for the other states. There is substantial similarity in the states' relative reliance on taxes, with the exception of Alabama and South Carolina, where taxes account for about 58 percent of total revenue.
- *State governments:* On average, almost three quarters of state government revenue come from taxes in the U.S. For the states considered here there is wider variation in state government relative reliance on taxes than for state and local governments combined. In Georgia, taxes are 78 percent of the state government revenue, which is slightly above the U.S. average and the other states, with the exception of North Carolina.

## Revenue Sources of State and Local Governments

- *Local governments:* Across the U.S., about 63 percent of local government revenue comes from taxes. For most of states considered here local governments rely less on taxes than the U.S. average, with the exception of Texas and Virginia. For most of the 9 states, local governments rely less on taxes than do state governments. There is even greater variation across states in local governments' reliance on taxes, with a range from 45.9 percent to 70.7 percent. Georgia's local government relative reliance on taxes is slightly below the national average.

### B. Taxes

Table 2 considers the property tax, the general sales tax, and the individual income tax as a share of own source revenue and of tax revenue of state and local governments combined. For the U.S., these taxes account for 77 percent of tax revenue.

**TABLE 2. MAJOR TAXES AS SHARE OF REVENUE OF STATE AND LOCAL GOVERNMENTS, 2004-05**

|                     | ----Property Tax----                 |                            | --General Sales Tax--                |                            | Individual<br>-----Income Tax-----   |                            |
|---------------------|--------------------------------------|----------------------------|--------------------------------------|----------------------------|--------------------------------------|----------------------------|
|                     | Share of<br>Own<br>Source<br>Revenue | Share of<br>Tax<br>Revenue | Share of<br>Own<br>Source<br>Revenue | Share of<br>Tax<br>Revenue | Share of<br>Own<br>Source<br>Revenue | Share of<br>Tax<br>Revenue |
| United States Total | 21.2%                                | 30.6%                      | 16.6%                                | 24.0%                      | 15.2%                                | 22.0%                      |
| Alabama             | 8.9%                                 | 15.3%                      | 17.5%                                | 30.2%                      | 13.1%                                | 22.6%                      |
| Colorado            | 20.0%                                | 31.5%                      | 17.8%                                | 28.0%                      | 15.3%                                | 24.0%                      |
| Florida             | 22.4%                                | 34.1%                      | 22.1%                                | 33.5%                      | 0.0%                                 | 0.0%                       |
| Georgia             | 20.7%                                | 29.9%                      | 19.3%                                | 27.9%                      | 18.5%                                | 26.7%                      |
| North Carolina      | 16.2%                                | 23.6%                      | 15.7%                                | 22.9%                      | 21.2%                                | 30.9%                      |
| South Carolina      | 18.2%                                | 31.7%                      | 14.8%                                | 25.7%                      | 13.1%                                | 22.8%                      |
| Tennessee           | 15.8%                                | 24.3%                      | 30.8%                                | 47.3%                      | 0.6%                                 | 1.0%                       |
| Texas               | 29.3%                                | 43.8%                      | 19.6%                                | 29.3%                      | 0.0%                                 | 0.0%                       |
| Virginia            | 20.7%                                | 30.3%                      | 10.0%                                | 14.6%                      | 20.6%                                | 30.2%                      |

- *Property taxes:* Property taxes are a significant revenue source in all states in our sample, but there is a lot of variation. Property taxes as a share of combined state and local government own source revenues were only 9 percent in Alabama, while they were above 29 percent in Texas. Property taxes were 21 percent of combined state and local government own source revenues in Georgia. This was about the same as the national average, and slightly above the average for the 9 comparison states. (Property taxes are a

## Revenue Sources of State and Local Governments

---

local revenue source; state governments for all of the 9 states get less than 2 percent of their own source revenue from property taxes.)

- *General sales taxes:* Sales and gross receipts taxes are the most important source of revenue for most states. General sales taxes amounted to 10 percent of combined state and local government own source revenues in Virginia, while they were three times that amount (31 percent) in Tennessee. Tennessee, Florida (where general sales taxes contributed 22 percent), and Texas (20 percent) do not have a general income tax, so the state governments of those states rely more heavily on sales taxes.

For Georgia, general sales taxes contributed 19 percent to combined state and local government revenues, and 28 percent of total taxes. These are slightly above the U.S. averages, and generally above the comparison states that have income taxes. One reason Georgia's sales tax share of own source revenue is above the national average is the heavy reliance of local governments in Georgia on sales taxes. Over 12 percent of local government own source revenue in Georgia is from sales taxes, compared to 7 percent for the nation.

- *Individual income taxes:* There is wide variation in the share of the combined state and local government accounted for by the individual income tax. As noted above, Texas and Florida impose no individual income tax, while the individual income tax in Tennessee is limited to dividends and interest income only. In Georgia, the individual income tax was about 19 percent of combined own source revenues of state and local governments and 27 percent of total tax revenue. These shares are above the national averages of 15 percent and 22 percent, respectively, and generally above the share for the comparison states.

Personal income tax revenue is a state level revenue source; local governments only in one of the 9 comparison states (Alabama) obtain revenue from a tax on income. Georgia's state government collects 36 percent of its own source revenue from the individual income tax, which is well above the national average of 25 percent. However, that share is comparable to the share for Colorado, North Carolina and Virginia.

### C. Selective Sales Taxes

For the U.S., 7.6 percent of state and local government own source revenue, and 11.0 percent of tax revenue, is derived from selective sales taxes (Table 3). Most selective sales tax revenues come from the taxation of motor fuel, public utility services, and taxation of tobacco products.



## Revenue Sources of State and Local Governments

**TABLE 3. SELECTIVE SALES TAXES AS SHARE OF REVENUE OF STATE AND LOCAL GOVERNMENTS**

|                     | <b>All Selective<br/>Sales Taxes</b> | <b>Motor<br/>Fuel</b> | <b>Tobacco<br/>Products</b> | <b>Public<br/>Utilities</b> |
|---------------------|--------------------------------------|-----------------------|-----------------------------|-----------------------------|
| United States Total | 7.6%                                 | 2.3%                  | 0.8%                        | 1.4%                        |
| Alabama             | 10.9%                                | 3.1%                  | 0.9%                        | 3.4%                        |
| Colorado            | 5.3%                                 | 2.4%                  | 0.5%                        | 0.6%                        |
| Florida             | 10.7%                                | 3.0%                  | 0.5%                        | 4.3%                        |
| Georgia             | 6.2%                                 | 2.3%                  | 0.6%                        | 0.6%                        |
| North Carolina      | 8.0%                                 | 3.4%                  | 0.1%                        | 0.8%                        |
| South Carolina      | 5.8%                                 | 2.4%                  | 0.1%                        | 0.6%                        |
| Tennessee           | 7.4%                                 | 3.4%                  | 0.5%                        | 0.2%                        |
| Texas               | 10.5%                                | 2.8%                  | 0.6%                        | 1.7%                        |
| Virginia            | 8.8%                                 | 2.2%                  | 0.4%                        | 1.8%                        |

Selective sales taxes were the highest share of the combined state and local government revenue in Alabama (nearly 11 percent), while they were the lowest in Colorado (little over 5 percent). Georgia's reliance on selective sales taxes is less than the U.S. average and less than all but two of the comparison states. This is also the case just for state government revenue, as revenue from selective sales taxes is more important for state governments than for local governments.

For the states we considered, motor fuel taxes ranged from 2.2 percent (in Virginia) to 3.4 percent (in North Carolina and Tennessee) of the combined state and local government revenue, not a large difference. Among the comparison states local governments do not generate motor fuel revenue except in Alabama and Florida.

### **D. Comparison with the U.S. Average**

The analysis of the composition of own source revenue illustrates that there are differences across states, and these differences are sometimes large. However, there is no optimal mix of revenue for a given state. The best mix of revenue for a state depends on many factors. For example, if the state desires local control of spending, then property taxes are likely to be of more importance. If citizens of a state prefer a more progressive tax structure, then that state will likely rely more heavily on the income tax and less on the sales tax. If citizens believe that the

## Revenue Sources of State and Local Governments

---

beneficiaries of public services should pay for them, then charges will be relatively more important.

One way to summarize the differences in the revenue structures is to compare each state's revenue structure to some norm, which we took as the U.S. average. This is clearly arbitrary, but it does reflect the mix of revenue sources across all states. We considered nine revenue categories: property tax, general sales tax, selective sales taxes, individual income tax, corporate income tax, motor vehicle license, other taxes, current charges, and miscellaneous revenue. For each of these categories we calculated the absolute value of the difference between the state's share and the U.S. average share using the data in Appendix Table A1, and then summed these across all nine categories. We call this the Comparison Index (CI); it is the total percent deviation from the norm.

A CI value of zero means the state has a revenue structure that is identical to the U.S. average. The larger the value of CI, the more the state differs from the U.S. average. The values of CI are presented in Table 4. Other than Colorado, among the 9 states Georgia has a revenue structure that most closely matches the U.S. average. States without income taxes (Florida, Tennessee, and Texas) have much higher values of the Comparison Index.

**TABLE 4. VALUE OF THE COMPARISON INDEX**

| <b>Comparison Index</b> |      |
|-------------------------|------|
| Alabama                 | 33.9 |
| Colorado                | 14.0 |
| Florida                 | 32.0 |
| Georgia                 | 14.8 |
| North Carolina          | 21.4 |
| South Carolina          | 24.2 |
| Tennessee               | 40.4 |
| Texas                   | 35.9 |
| Virginia                | 17.2 |

### **III. Per Capita Revenue and Revenue Per Dollar of Income**

On average, combined revenue of state and local governments in the U.S. was \$5,338 per capita or 13 percent of the state personal income. For most of the comparison per capita combined state and local revenue was less than the U.S. average, with the exception of Virginia where the per capita revenue was slightly above the U.S. average (\$5,369). Most comparison states also had the combined state and local revenue per dollar of income under the U.S. average, with the exception of Alabama and Florida where the revenue per dollar of income was about the same as the U.S. average. In Georgia, the combined state and local government revenue was \$4,337 per capita or 11 percent of state income, which is considerably less than the U.S. average.

Per capita taxes in all comparison states were below the U.S. average of \$3,698. They ranged from \$2,569 in Alabama to \$3,657 in Virginia. Per capita charges and miscellaneous revenue in the comparison states were about the same as the U.S. average of \$1,640. The only state for which per capita charges and miscellaneous revenue was considerably above the U.S. average was South Carolina (\$2,053). Most comparison states also had taxes relative to state income below the U.S. average (only Florida had collections above the U.S. average), while charges and miscellaneous revenue were around the national average.

In Georgia, taxes were \$3,010 per capita or 7.67 percent of income, while charges were \$1,327 per capita or 3.38 percent of state income. Georgia's taxes and charges are well below the U.S. average, while they are little below the average for the comparison states.

#### **A. Taxes**

Table 5 considers the property tax, the general sales tax, and the individual income tax per capita and as a percent of state income at the combined state and local government level.

## Revenue Sources of State and Local Governments

**TABLE 5. MAJOR TAXES PER CAPITA AND AS A PERCENT OF STATE INCOME AT THE COMBINED STATE AND LOCAL GOVERNMENT LEVEL, 2004-05**

|                     | <b>Individual</b>    |            |                       |            |                       |            |
|---------------------|----------------------|------------|-----------------------|------------|-----------------------|------------|
|                     | -----Income Tax----- |            | -----Property Tax---- |            | --General Sales Tax-- |            |
|                     | Per                  | Percent of | Per                   | Percent of | Per                   | Percent of |
|                     | Capita               | State      | Capita                | State      | Capita                | State      |
|                     |                      | Income     |                       | Income     |                       | Income     |
| United States Total | \$813                | 1.95%      | \$1,132               | 2.71%      | \$887                 | 2.13%      |
| Alabama             | \$581                | 1.75%      | \$394                 | 1.18%      | \$777                 | 2.33%      |
| Colorado            | \$809                | 1.76%      | \$1,059               | 2.30%      | \$942                 | 2.05%      |
| Florida             | \$0                  | 0.00%      | \$1,148               | 3.06%      | \$1,130               | 3.01%      |
| Georgia             | \$802                | 2.04%      | \$899                 | 2.29%      | \$839                 | 2.14%      |
| North Carolina      | \$972                | 2.40%      | \$744                 | 1.84%      | \$720                 | 1.78%      |
| South Carolina      | \$634                | 1.92%      | \$880                 | 2.67%      | \$714                 | 2.16%      |
| Tennessee           | \$26                 | 0.07%      | \$654                 | 1.73%      | \$1,271               | 3.36%      |
| Texas               | \$0                  | 0.00%      | \$1,320               | 3.06%      | \$883                 | 2.05%      |
| Virginia            | \$1,104              | 2.38%      | \$1,109               | 2.39%      | \$535                 | 1.15%      |

- *Individual income taxes:* As noted in the previous section, Texas and Florida impose no individual income tax, while the individual income tax in Tennessee is limited to dividends and interest income only. All other states raised a significant amount of the individual income tax relative to population or to state income.
  - In Georgia, the individual income tax is slightly below the U.S. average when per capita amount is considered and slightly above the U.S. average when percent of state income is considered.
  - As noted before, the individual income tax revenue is a state level revenue source; in the 9 comparison states only local governments in Alabama collected revenue from a tax on income (the collection was only \$70 per capita). Therefore, the amount at the state and local levels combined is equivalent to the amount at the state level.
  - Colorado has a flat individual income tax with a rate of 4.63 percent, while all other states with an income have tax brackets. The highest individual income tax rate was in North Carolina (8 percent for the highest tax bracket), while the lowest was in Georgia (1 percent for the lowest tax bracket). The individual income tax rate for the highest tax bracket in Georgia was 6 percent. Only Alabama allows deduction of federal income taxes.<sup>1</sup>

<sup>1</sup> Source: [http://www.taxadmin.org/fta/rate/ind\\_inc.html](http://www.taxadmin.org/fta/rate/ind_inc.html).

## Revenue Sources of State and Local Governments

---

- *Property taxes:* Property tax collections (per capita or percent of state income) exceed the U.S. average only in Florida and Texas. (Recall that these two states have no individual income tax.)
  - Property taxes in Georgia were \$899 per capita or 2.3 percent of state income. These are exactly the same as the average for the 9 comparison states, but considerably below the national averages.
  - Property taxes are a local revenue source: state governments for all of the 9 states collect less than \$20 per capita or less than 0.05 percent of state income in property taxes. The exception is Alabama where state government collects \$51 per capita or 0.15 percent of state income.
- *General sales taxes:* General sales taxes at the state and local government levels display substantial variation – in Virginia general sales taxes were only \$535 per capita (or 1.15 percent of state income), while in Tennessee they were \$1,271 per capita (or 3.36 percent of state income). The U.S. average lay between these two states.
  - For Georgia, general sales taxes of state and local governments were \$839 per capita or 2.14 percent of state income. Per capita taxes are below the national average, while taxes relative to income were almost identical to the national average. These are generally above the comparison states that have income taxes. At the local level, per capita general sales taxes in Georgia were well above the U.S. average and the average for comparison states.
  - The difference in revenues from the general sales tax relative to income is partly due to different sales tax rates. The state sales tax rates for states in our sample range from 2.9 in Colorado to 7 percent in Tennessee. The difference in rates partially explains the difference in revenues (e.g., Tennessee has the highest general sales tax rate and collects the highest revenue per dollar of income).<sup>2</sup>
  - The difference in revenues from the sales tax relative to income can also be caused by the extent to which services are taxed and whether there are any exemptions. The number of services taxed is largest in Texas (81), while it is lowest in Colorado (14). Georgia taxes 36 services.<sup>3</sup>
  - Of the states in our sample only Alabama does not allow any exemption for food sales. Food is taxed at the lower rate in South Carolina, Tennessee, and Virginia, while other states exempt food at least at the state level. Georgia and North Carolina exempt food from sales taxes at the state level, but food sales are subject to local sales taxes.
  - General (and selective) sales taxes generated significant per capita amounts in all states at the state and at the local government level. While the amount is usually greater at the state level, local governments in Alabama, Colorado, and Georgia generated

---

<sup>2</sup> Source: <http://www.taxadmin.org/fta/rate/sales.html>.

<sup>3</sup> Source: <http://www.taxadmin.org/fta/pub/services/services04.html>.

## Revenue Sources of State and Local Governments

---

considerable sales taxes per capita. Local government in Florida and Virginia generated considerable per capita amounts of selective sales taxes.

- With the exception of Texas, which is around the U.S. average, per capita sales taxes (and sales taxes as a percent of state income) are above the U.S. average in the states that do not impose an individual income tax. Comparison states that impose the individual income tax have collections generally below the U.S. average.

Previous discussion illustrates that the composition of taxes differ substantially across comparison states. States with the limited individual income tax (Tennessee) or without the individual income tax (Florida and Texas) generate greater per capita amount from other tax revenue sources, i.e. property and sales taxes. In particular, from the states we considered, per capita property tax was the highest in Texas and the general sales tax was the highest in Tennessee. States with the limited income tax collection also have greater per capita selective sales taxes and rely more on taxing services. For example, the per capita revenue from selective sales taxes in Florida was \$545 and this is well above the U.S. average or the average for the comparison states.

State and local government tax revenues relative to the population and to the state income in Georgia appear more balanced than in other comparison state. For example, for tax revenue sources discussed above, the per capita property tax is the most important while the per capita individual income tax is the least important in Georgia. Nevertheless, the difference between the property tax in and the individual income tax is only \$97 per capita or 0.25 percent of income.

### **B. Current Charges and Miscellaneous General Revenue**

Across the U.S., current charges were \$1,040 per capita (2.5 percent of the state income) at the combined state and local government level, while miscellaneous revenues were \$601 per capita (1.5 percent of the state income). On average, hospitals and institutions of higher education are only current charges that contribute above \$250 per capita.

## Revenue Sources of State and Local Governments

---

- Among comparison states, current charges were the highest in South Carolina (\$1,527 per capita and 5 percent of the state income), while they were the lowest in Texas (\$895 per capita and 2 percent of the state income).
- Institutions of higher education and hospitals contributed over \$100 per capita in every comparison state. These charges were the highest in South Carolina, while they were the lowest in Florida.
- Georgia had the second lowest current charges (\$904 per capita and 2 percent of the state income). Institutions of higher education in Georgia generated per capita revenue that exceeded only Florida's, while Georgia's revenue from hospitals of \$340 per capita was fourth highest among comparison states.
- In every comparison state per capita charges were higher at the local level than at the state level. Hospitals generate considerable revenue per capita at the state as well as at the local government level. Institutions of higher education generate considerable revenue per capita at the state level, while sewerage and air transportation generate considerable revenue per capita at the local level.

### IV. Intergovernmental Transfers

The discussion so far has considered only the revenue raised from own sources. However, intergovernmental transfers are another significant revenue source for state and local governments. Across the U.S. state governments received \$386 billion in transfers from the federal government, while local governments received \$451 billion in transfers (\$52 billion from the federal government and \$399 billion from state governments). From Table 6 we see that, on average, 24 percent of state government revenues come from transfers, while 35 percent of local government revenues come from transfers (31 percent from state government and 4 percent from the federal government).

For the states we considered, per capita transfers from the federal to the state government were the highest in South Carolina (\$1,593), while they were the lowest in Virginia (\$788). Transfers from the federal and the state government to local governments were the highest in North Carolina (\$1,393), while they were the lowest in Tennessee (\$942). The state government in Georgia received \$1,062 per capita in transfers from the federal government, while local governments received \$1,101 per capita in transfers (\$1,006 per capita from the state government and \$95 per capita from the federal government).



## Revenue Sources of State and Local Governments

**TABLE 6. INTERGOVERNMENTAL TRANSFERS: PER CAPITA AND PERCENT OF TOTAL REVENUE**

|                     |       | -----Per Capita-----          |                                       | --Percent of Total Revenue--  |                                       |
|---------------------|-------|-------------------------------|---------------------------------------|-------------------------------|---------------------------------------|
|                     |       | From<br>Federal<br>Government | From State<br>government <sup>1</sup> | From<br>Federal<br>Government | From State<br>government <sup>1</sup> |
| United States Total | State | 1,302                         | -                                     | 23.57%                        | -                                     |
|                     | Local | 176                           | 1,347                                 | 3.99%                         | 30.56%                                |
| Alabama             | State | 1,506                         | -                                     | 30.39%                        | -                                     |
|                     | Local | 130                           | 1,034                                 | 3.60%                         | 28.71%                                |
| Colorado            | State | 958                           | -                                     | 19.89%                        | -                                     |
|                     | Local | 136                           | 1,020                                 | 2.97%                         | 22.35%                                |
| Florida             | State | 1,022                         | -                                     | 23.56%                        | -                                     |
|                     | Local | 165                           | 1,012                                 | 3.84%                         | 23.55%                                |
| Georgia             | State | 1,062                         | -                                     | 26.87%                        | -                                     |
|                     | Local | 95                            | 1,006                                 | 2.60%                         | 27.41%                                |
| North Carolina      | State | 1,397                         | -                                     | 27.00%                        | -                                     |
|                     | Local | 109                           | 1,284                                 | 2.98%                         | 35.02%                                |
| South Carolina      | State | 1,593                         | -                                     | 29.43%                        | -                                     |
|                     | Local | 79                            | 946                                   | 2.27%                         | 27.31%                                |
| Tennessee           | State | 1,420                         | -                                     | 34.30%                        | -                                     |
|                     | Local | 103                           | 839                                   | 2.53%                         | 20.64%                                |
| Texas               | State | 1,131                         | -                                     | 26.98%                        | -                                     |
|                     | Local | 132                           | 835                                   | 3.49%                         | 22.05%                                |
| Virginia            | State | 788                           | -                                     | 16.00%                        | -                                     |
|                     | Local | 129                           | 1,184                                 | 3.36%                         | 30.88%                                |

<sup>1</sup> Duplicative intergovernmental transactions are excluded.

Transfers from the federal government as a share of state government revenue were the highest in Tennessee (34 percent), while they were the lowest in Virginia (16 percent). Transfers from federal and state governments as a share of local government revenues were the highest in North Carolina (38 percent), while they were the lowest in Tennessee (23 percent). If we consider only transfers from the state government to local governments, they were the highest in North Carolina (35 percent of local government revenues), while they were the lowest in Texas and Colorado (about 22 percent). If we consider only transfers from the federal government to local governments, they were the highest in Florida (3.8 percent of local government revenues), while they were the lowest in South Carolina (2.7 percent).

## **Revenue Sources of State and Local Governments**

---

In Georgia 26.8 percent of the state government revenue were transfers from the federal government, while 30 percent of local government revenues were transfers (27.4 percent from the state government and 2.6 percent from the federal government).

**TABLE A1. STATE AND LOCAL GENERAL REVENUE BY SOURCE: TOTAL AND SHARES**

|                                   | ---United States Total-- |                     | -----Alabama-----  |                     | -----Colorado----- |                     | -----Florida-----  |                     | -----Georgia-----  |                     |
|-----------------------------------|--------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
|                                   | Mil. of<br>Dollars       | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total |
| Taxes                             | 1,096,385                | 69.27%              | 11,687             | 57.96%              | 15,681             | 63.52%              | 59,864             | 65.81%              | 27,486             | 69.40%              |
| Property                          | 335,678                  | 21.21%              | 1,792              | 8.89%               | 4,940              | 20.01%              | 20,389             | 22.42%              | 8,215              | 20.74%              |
| Sales and gross receipts          | 383,264                  | 24.21%              | 5,733              | 28.43%              | 5,697              | 23.08%              | 29,786             | 32.75%              | 10,137             | 25.60%              |
| General sales                     | 262,955                  | 16.61%              | 3,533              | 17.52%              | 4,391              | 17.79%              | 20,079             | 22.07%              | 7,664              | 19.35%              |
| Selective sales                   | 120,309                  | 7.60%               | 2,199              | 10.91%              | 1,306              | 5.29%               | 9,707              | 10.67%              | 2,474              | 6.25%               |
| Motor fuel                        | 35,770                   | 2.26%               | 616                | 3.06%               | 589                | 2.39%               | 2,766              | 3.04%               | 926                | 2.34%               |
| Alcoholic beverage                | 5,145                    | 0.33%               | 182                | 0.90%               | 32                 | 0.13%               | 623                | 0.68%               | 271                | 0.68%               |
| Tobacco products                  | 13,337                   | 0.84%               | 176                | 0.87%               | 131                | 0.53%               | 466                | 0.51%               | 249                | 0.63%               |
| Public utilities                  | 22,551                   | 1.42%               | 676                | 3.35%               | 158                | 0.64%               | 3,882              | 4.27%               | 231                | 0.58%               |
| Other selective sales             | 43,506                   | 2.75%               | 550                | 2.73%               | 397                | 1.61%               | 1,971              | 2.17%               | 796                | 2.01%               |
| Individual income                 | 240,930                  | 15.22%              | 2,645              | 13.12%              | 3,771              | 15.27%              | 0                  | 0.00%               | 7,326              | 18.50%              |
| Corporate income                  | 43,138                   | 2.73%               | 397                | 1.97%               | 316                | 1.28%               | 1,786              | 1.96%               | 712                | 1.80%               |
| Motor vehicle license             | 19,654                   | 1.24%               | 219                | 1.09%               | 238                | 0.96%               | 1,210              | 1.33%               | 286                | 0.72%               |
| Other taxes                       | 73,720                   | 4.66%               | 901                | 4.47%               | 720                | 2.91%               | 6,693              | 7.36%               | 810                | 2.05%               |
| Charges and misc. general revenue | 486,386                  | 30.73%              | 8,475              | 42.04%              | 9,005              | 36.48%              | 31,098             | 34.19%              | 12,120             | 30.60%              |
| Current charges                   | 308,254                  | 19.48%              | 6,498              | 32.23%              | 5,655              | 22.91%              | 18,587             | 20.43%              | 8,257              | 20.85%              |
| Education                         | 89,469                   | 5.65%               | 1,812              | 8.99%               | 1,923              | 7.79%               | 3,384              | 3.72%               | 2,065              | 5.21%               |
| Institutions of higher education  | 75,856                   | 4.79%               | 1,472              | 7.30%               | 1,568              | 6.35%               | 2,453              | 2.70%               | 1,567              | 3.96%               |
| School lunch sales (gross)        | 6,500                    | 0.41%               | 122                | 0.60%               | 92                 | 0.37%               | 329                | 0.36%               | 209                | 0.53%               |
| Hospitals                         | 79,369                   | 5.01%               | 3,421              | 16.97%              | 1,146              | 4.64%               | 4,196              | 4.61%               | 3,104              | 7.84%               |
| Highways                          | 10,034                   | 0.63%               | 7                  | 0.04%               | 115                | 0.47%               | 927                | 1.02%               | 21                 | 0.05%               |
| Air transportation (airports)     | 14,471                   | 0.91%               | 71                 | 0.35%               | 591                | 2.39%               | 1,403              | 1.54%               | 506                | 1.28%               |
| Parking facilities                | 1,627                    | 0.10%               | 10                 | 0.05%               | 24                 | 0.10%               | 124                | 0.14%               | 5                  | 0.01%               |
| Sea and inland port facilities    | 3,393                    | 0.21%               | 87                 | 0.43%               | 0                  | 0.00%               | 343                | 0.38%               | 149                | 0.38%               |
| Natural resources                 | 3,355                    | 0.21%               | 11                 | 0.05%               | 40                 | 0.16%               | 93                 | 0.10%               | 36                 | 0.09%               |
| Parks and recreation              | 7,978                    | 0.50%               | 118                | 0.59%               | 252                | 1.02%               | 503                | 0.55%               | 212                | 0.54%               |
| Housing and comm. dev.            | 4,892                    | 0.31%               | 54                 | 0.27%               | 91                 | 0.37%               | 106                | 0.12%               | 92                 | 0.23%               |
| Sewerage                          | 31,250                   | 1.97%               | 338                | 1.68%               | 558                | 2.26%               | 1,995              | 2.19%               | 770                | 1.94%               |
| Solid waste management            | 12,960                   | 0.82%               | 157                | 0.78%               | 79                 | 0.32%               | 1,747              | 1.92%               | 477                | 1.20%               |
| Other charges                     | 49,456                   | 3.12%               | 411                | 2.04%               | 835                | 3.38%               | 3,766              | 4.14%               | 820                | 2.07%               |
| Miscellaneous general revenue     | 178,131                  | 11.25%              | 1,978              | 9.81%               | 3,351              | 13.57%              | 12,510             | 13.75%              | 3,863              | 9.75%               |
| Interest earnings                 | 58,246                   | 3.68%               | 754                | 3.74%               | 1,233              | 5.00%               | 3,338              | 3.67%               | 944                | 2.38%               |
| Special assessments               | 6,295                    | 0.40%               | 20                 | 0.10%               | 302                | 1.22%               | 1,107              | 1.22%               | 30                 | 0.08%               |
| Sale of property                  | 2,813                    | 0.18%               | 27                 | 0.13%               | 88                 | 0.36%               | 177                | 0.19%               | 29                 | 0.07%               |
| Other general revenue             | 110,778                  | 7.00%               | 1,176              | 5.83%               | 1,727              | 7.00%               | 7,888              | 8.67%               | 2,860              | 7.22%               |
| General revenue from own sources  | 1,582,770                | 100%                | 20,162             | 100%                | 24,686             | 100%                | 90,962             | 100%                | 39,606             | 100%                |

*Table A1 continues on next page...*

**TABLE A1 (CONTINUED). STATE AND LOCAL GENERAL REVENUE BY SOURCE: TOTAL AND SHARES**

|                                   | ---North Carolina--- |                     | ---South Carolina--- |                     | -----Tennessee----- |                     | -----Texas-----    |                     | -----Virginia----- |                     |
|-----------------------------------|----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
|                                   | Mil. of<br>Dollars   | Percent<br>of Total | Mil. of<br>Dollars   | Percent<br>of Total | Mil. of<br>Dollars  | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total |
| Taxes                             | 27,307               | 68.56%              | 11,801               | 57.51%              | 15,993              | 65.02%              | 69,134             | 66.90%              | 27,659             | 68.10%              |
| Property                          | 6,450                | 16.19%              | 3,739                | 18.22%              | 3,894               | 15.83%              | 30,276             | 29.30%              | 8,390              | 20.66%              |
| Sales and gross receipts          | 9,423                | 23.66%              | 4,231                | 20.62%              | 9,381               | 38.14%              | 31,110             | 30.11%              | 7,641              | 18.81%              |
| General sales                     | 6,242                | 15.67%              | 3,031                | 14.77%              | 7,569               | 30.78%              | 20,248             | 19.59%              | 4,047              | 9.96%               |
| Selective sales                   | 3,181                | 7.99%               | 1,200                | 5.85%               | 1,812               | 7.37%               | 10,862             | 10.51%              | 3,594              | 8.85%               |
| Motor fuel                        | 1,338                | 3.36%               | 485                  | 2.36%               | 844                 | 3.43%               | 2,936              | 2.84%               | 913                | 2.25%               |
| Alcoholic beverage                | 253                  | 0.63%               | 142                  | 0.69%               | 205                 | 0.83%               | 636                | 0.62%               | 152                | 0.37%               |
| Tobacco products                  | 43                   | 0.11%               | 30                   | 0.14%               | 121                 | 0.49%               | 599                | 0.58%               | 169                | 0.41%               |
| Public utilities                  | 328                  | 0.82%               | 125                  | 0.61%               | 47                  | 0.19%               | 1,782              | 1.72%               | 725                | 1.79%               |
| Other selective sales             | 1,219                | 3.06%               | 419                  | 2.04%               | 594                 | 2.42%               | 4,910              | 4.75%               | 1,635              | 4.02%               |
| Individual income                 | 8,428                | 21.16%              | 2,691                | 13.12%              | 155                 | 0.63%               | 0                  | 0.00%               | 8,352              | 20.57%              |
| Corporate income                  | 1,272                | 3.19%               | 247                  | 1.20%               | 806                 | 3.28%               | 0                  | 0.00%               | 606                | 1.49%               |
| Motor vehicle license             | 493                  | 1.24%               | 160                  | 0.78%               | 387                 | 1.57%               | 1,591              | 1.54%               | 497                | 1.22%               |
| Other taxes                       | 1,242                | 3.12%               | 732                  | 3.57%               | 1,370               | 5.57%               | 6,157              | 5.96%               | 2,173              | 5.35%               |
| Charges and misc. general revenue | 12,521               | 31.44%              | 8,720                | 42.49%              | 8,603               | 34.98%              | 34,201             | 33.10%              | 12,955             | 31.90%              |
| Current charges                   | 9,321                | 23.40%              | 6,486                | 31.61%              | 5,779               | 23.50%              | 20,514             | 19.85%              | 8,444              | 20.79%              |
| Education                         | 2,531                | 6.35%               | 1,647                | 8.03%               | 1,574               | 6.40%               | 6,512              | 6.30%               | 2,680              | 6.60%               |
| Institutions of higher education  | 2,203                | 5.53%               | 1,399                | 6.82%               | 1,144               | 4.65%               | 5,639              | 5.46%               | 2,396              | 5.90%               |
| School lunch sales (gross)        | 246                  | 0.62%               | 84                   | 0.41%               | 141                 | 0.57%               | 565                | 0.55%               | 214                | 0.53%               |
| Hospitals                         | 3,448                | 8.66%               | 3,356                | 16.35%              | 2,137               | 8.69%               | 6,043              | 5.85%               | 2,108              | 5.19%               |
| Highways                          | 31                   | 0.08%               | 20                   | 0.10%               | 5                   | 0.02%               | 611                | 0.59%               | 145                | 0.36%               |
| Air transportation (airports)     | 248                  | 0.62%               | 80                   | 0.39%               | 234                 | 0.95%               | 1,052              | 1.02%               | 598                | 1.47%               |
| Parking facilities                | 25                   | 0.06%               | 33                   | 0.16%               | 5                   | 0.02%               | 27                 | 0.03%               | 40                 | 0.10%               |
| Sea and inland port facilities    | 35                   | 0.09%               | 138                  | 0.67%               | 3                   | 0.01%               | 217                | 0.21%               | 224                | 0.55%               |
| Natural resources                 | 29                   | 0.07%               | 20                   | 0.10%               | 12                  | 0.05%               | 129                | 0.12%               | 2                  | 0.01%               |
| Parks and recreation              | 116                  | 0.29%               | 62                   | 0.30%               | 87                  | 0.35%               | 338                | 0.33%               | 176                | 0.43%               |
| Housing and comm. dev.            | 81                   | 0.20%               | 39                   | 0.19%               | 71                  | 0.29%               | 174                | 0.17%               | 88                 | 0.22%               |
| Sewerage                          | 1,227                | 3.08%               | 309                  | 1.51%               | 489                 | 1.99%               | 2,240              | 2.17%               | 852                | 2.10%               |
| Solid waste management            | 394                  | 0.99%               | 174                  | 0.85%               | 156                 | 0.63%               | 839                | 0.81%               | 437                | 1.08%               |
| Other charges                     | 1,157                | 2.91%               | 607                  | 2.96%               | 1,006               | 4.09%               | 2,333              | 2.26%               | 1,093              | 2.69%               |
| Miscellaneous general revenue     | 3,199                | 8.03%               | 2,234                | 10.89%              | 2,824               | 11.48%              | 13,687             | 13.24%              | 4,511              | 11.11%              |
| Interest earnings                 | 1,346                | 3.38%               | 682                  | 3.32%               | 663                 | 2.70%               | 5,289              | 5.12%               | 1,408              | 3.47%               |
| Special assessments               | 47                   | 0.12%               | 39                   | 0.19%               | 89                  | 0.36%               | 128                | 0.12%               | 156                | 0.38%               |
| Sale of property                  | 47                   | 0.12%               | 21                   | 0.10%               | 28                  | 0.11%               | 163                | 0.16%               | 48                 | 0.12%               |
| Other general revenue             | 1,759                | 4.42%               | 1,492                | 7.27%               | 2,043               | 8.31%               | 8,106              | 7.84%               | 2,899              | 7.14%               |
| General revenue from own sources  | 39,828               | 100%                | 20,521               | 100%                | 24,596              | 100%                | 103,335            | 100%                | 40,614             | 100%                |

**TABLE A2. STATE AND LOCAL GENERAL REVENUE BY SOURCE: PER CAPITA AND PER DOLLAR OF INCOME**

|                                   | --United States Total-- |                     | -----Alabama----- |                     | -----Colorado----- |                     | -----Florida----- |                     | -----Georgia----- |                     |
|-----------------------------------|-------------------------|---------------------|-------------------|---------------------|--------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
|                                   | Per<br>Capita           | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income | Per<br>Capita      | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income |
| Taxes                             | 3,698                   | 8.86%               | 2,569             | 7.72%               | 3,363              | 7.32%               | 3,369             | 8.98%               | 3,010             | 7.67%               |
| Property                          | 1,132                   | 2.71%               | 394               | 1.18%               | 1,059              | 2.30%               | 1,148             | 3.06%               | 899               | 2.29%               |
| Sales and gross receipts          | 1,293                   | 3.10%               | 1,260             | 3.79%               | 1,222              | 2.66%               | 1,676             | 4.47%               | 1,110             | 2.83%               |
| General sales                     | 887                     | 2.13%               | 777               | 2.33%               | 942                | 2.05%               | 1,130             | 3.01%               | 839               | 2.14%               |
| Selective sales                   | 406                     | 0.97%               | 484               | 1.45%               | 280                | 0.61%               | 546               | 1.46%               | 271               | 0.69%               |
| Motor fuel                        | 121                     | 0.29%               | 135               | 0.41%               | 126                | 0.27%               | 156               | 0.41%               | 101               | 0.26%               |
| Alcoholic beverage                | 17                      | 0.04%               | 40                | 0.12%               | 7                  | 0.01%               | 35                | 0.09%               | 30                | 0.08%               |
| Tobacco products                  | 45                      | 0.11%               | 39                | 0.12%               | 28                 | 0.06%               | 26                | 0.07%               | 27                | 0.07%               |
| Public utilities                  | 76                      | 0.18%               | 149               | 0.45%               | 34                 | 0.07%               | 219               | 0.58%               | 25                | 0.06%               |
| Other selective sales             | 147                     | 0.35%               | 121               | 0.36%               | 85                 | 0.19%               | 111               | 0.30%               | 87                | 0.22%               |
| Individual income                 | 813                     | 1.95%               | 581               | 1.75%               | 809                | 1.76%               | 0                 | 0.00%               | 802               | 2.04%               |
| Corporate income                  | 145                     | 0.35%               | 87                | 0.26%               | 68                 | 0.15%               | 100               | 0.27%               | 78                | 0.20%               |
| Motor vehicle license             | 66                      | 0.16%               | 48                | 0.14%               | 51                 | 0.11%               | 68                | 0.18%               | 31                | 0.08%               |
| Other taxes                       | 249                     | 0.60%               | 198               | 0.60%               | 154                | 0.34%               | 377               | 1.00%               | 89                | 0.23%               |
| Charges and misc. general revenue | 1,640                   | 3.93%               | 1,863             | 5.60%               | 1,931              | 4.20%               | 1,750             | 4.66%               | 1,327             | 3.38%               |
| Current charges                   | 1,040                   | 2.49%               | 1,429             | 4.29%               | 1,213              | 2.64%               | 1,046             | 2.79%               | 904               | 2.30%               |
| Education                         | 302                     | 0.72%               | 398               | 1.20%               | 412                | 0.90%               | 190               | 0.51%               | 226               | 0.58%               |
| Institutions of higher education  | 256                     | 0.61%               | 324               | 0.97%               | 336                | 0.73%               | 138               | 0.37%               | 172               | 0.44%               |
| School lunch sales (gross)        | 22                      | 0.05%               | 27                | 0.08%               | 20                 | 0.04%               | 19                | 0.05%               | 23                | 0.06%               |
| Hospitals                         | 268                     | 0.64%               | 752               | 2.26%               | 246                | 0.53%               | 236               | 0.63%               | 340               | 0.87%               |
| Highways                          | 34                      | 0.08%               | 2                 | 0.00%               | 25                 | 0.05%               | 52                | 0.14%               | 2                 | 0.01%               |
| Air transportation (airports)     | 49                      | 0.12%               | 16                | 0.05%               | 127                | 0.28%               | 79                | 0.21%               | 55                | 0.14%               |
| Parking facilities                | 5                       | 0.01%               | 2                 | 0.01%               | 5                  | 0.01%               | 7                 | 0.02%               | 1                 | 0.00%               |
| Sea and inland port facilities    | 11                      | 0.03%               | 19                | 0.06%               | 0                  | 0.00%               | 19                | 0.05%               | 16                | 0.04%               |
| Natural resources                 | 11                      | 0.03%               | 2                 | 0.01%               | 9                  | 0.02%               | 5                 | 0.01%               | 4                 | 0.01%               |
| Parks and recreation              | 27                      | 0.06%               | 26                | 0.08%               | 54                 | 0.12%               | 28                | 0.08%               | 23                | 0.06%               |
| Housing and comm. dev.            | 16                      | 0.04%               | 12                | 0.04%               | 19                 | 0.04%               | 6                 | 0.02%               | 10                | 0.03%               |
| Sewerage                          | 105                     | 0.25%               | 74                | 0.22%               | 120                | 0.26%               | 112               | 0.30%               | 84                | 0.21%               |
| Solid waste management            | 44                      | 0.10%               | 35                | 0.10%               | 17                 | 0.04%               | 98                | 0.26%               | 52                | 0.13%               |
| Other charges                     | 167                     | 0.40%               | 90                | 0.27%               | 179                | 0.39%               | 212               | 0.56%               | 90                | 0.23%               |
| Miscellaneous general revenue     | 601                     | 1.44%               | 435               | 1.31%               | 719                | 1.56%               | 704               | 1.88%               | 423               | 1.08%               |
| Interest earnings                 | 196                     | 0.47%               | 166               | 0.50%               | 264                | 0.58%               | 188               | 0.50%               | 103               | 0.26%               |
| Special assessments               | 21                      | 0.05%               | 4                 | 0.01%               | 65                 | 0.14%               | 62                | 0.17%               | 3                 | 0.01%               |
| Sale of property                  | 9                       | 0.02%               | 6                 | 0.02%               | 19                 | 0.04%               | 10                | 0.03%               | 3                 | 0.01%               |
| Other general revenue             | 374                     | 0.90%               | 259               | 0.78%               | 370                | 0.81%               | 444               | 1.18%               | 313               | 0.80%               |
| General revenue from own sources  | 5,338                   | 12.79%              | 4,433             | 13.32%              | 5,294              | 11.52%              | 5,119             | 13.64%              | 4,337             | 11.05%              |

*Table A2 continues on next page...*

**TABLE A2 (CONTINUED). STATE AND LOCAL GENERAL REVENUE BY SOURCE: PER CAPITA AND PER DOLLAR OF INCOME**

|                                   | ---North Carolina--- |                     | ---South Carolina--- |                     | -----Tennessee----- |                     | -----Texas----- |                     | -----Virginia----- |                     |
|-----------------------------------|----------------------|---------------------|----------------------|---------------------|---------------------|---------------------|-----------------|---------------------|--------------------|---------------------|
|                                   | Per<br>Capita        | Per \$ of<br>Income | Per<br>Capita        | Per \$ of<br>Income | Per<br>Capita       | Per \$ of<br>Income | Per<br>Capita   | Per \$ of<br>Income | Per<br>Capita      | Per \$ of<br>Income |
| Taxes                             | 3,149                | 7.79%               | 2,779                | 8.42%               | 2,685               | 7.11%               | 3,015           | 6.99%               | 3,657              | 7.89%               |
| Property                          | 744                  | 1.84%               | 880                  | 2.67%               | 654                 | 1.73%               | 1,320           | 3.06%               | 1,109              | 2.39%               |
| Sales and gross receipts          | 1,087                | 2.69%               | 996                  | 3.02%               | 1,575               | 4.17%               | 1,357           | 3.14%               | 1,010              | 2.18%               |
| General sales                     | 720                  | 1.78%               | 714                  | 2.16%               | 1,271               | 3.36%               | 883             | 2.05%               | 535                | 1.15%               |
| Selective sales                   | 367                  | 0.91%               | 283                  | 0.86%               | 304                 | 0.81%               | 474             | 1.10%               | 475                | 1.02%               |
| Motor fuel                        | 154                  | 0.38%               | 114                  | 0.35%               | 142                 | 0.38%               | 128             | 0.30%               | 121                | 0.26%               |
| Alcoholic beverage                | 29                   | 0.07%               | 33                   | 0.10%               | 34                  | 0.09%               | 28              | 0.06%               | 20                 | 0.04%               |
| Tobacco products                  | 5                    | 0.01%               | 7                    | 0.02%               | 20                  | 0.05%               | 26              | 0.06%               | 22                 | 0.05%               |
| Public utilities                  | 38                   | 0.09%               | 29                   | 0.09%               | 8                   | 0.02%               | 78              | 0.18%               | 96                 | 0.21%               |
| Other selective sales             | 141                  | 0.35%               | 99                   | 0.30%               | 100                 | 0.26%               | 214             | 0.50%               | 216                | 0.47%               |
| Individual income                 | 972                  | 2.40%               | 634                  | 1.92%               | 26                  | 0.07%               | 0               | 0.00%               | 1,104              | 2.38%               |
| Corporate income                  | 147                  | 0.36%               | 58                   | 0.18%               | 135                 | 0.36%               | 0               | 0.00%               | 80                 | 0.17%               |
| Motor vehicle license             | 57                   | 0.14%               | 38                   | 0.11%               | 65                  | 0.17%               | 69              | 0.16%               | 66                 | 0.14%               |
| Other taxes                       | 143                  | 0.35%               | 172                  | 0.52%               | 230                 | 0.61%               | 269             | 0.62%               | 287                | 0.62%               |
| Charges and misc. general revenue | 1,444                | 3.57%               | 2,053                | 6.22%               | 1,444               | 3.82%               | 1,492           | 3.46%               | 1,713              | 3.69%               |
| Current charges                   | 1,075                | 2.66%               | 1,527                | 4.63%               | 970                 | 2.57%               | 895             | 2.07%               | 1,116              | 2.41%               |
| Education                         | 292                  | 0.72%               | 388                  | 1.18%               | 264                 | 0.70%               | 284             | 0.66%               | 354                | 0.76%               |
| Institutions of higher education  | 254                  | 0.63%               | 329                  | 1.00%               | 192                 | 0.51%               | 246             | 0.57%               | 317                | 0.68%               |
| School lunch sales (gross)        | 28                   | 0.07%               | 20                   | 0.06%               | 24                  | 0.06%               | 25              | 0.06%               | 28                 | 0.06%               |
| Hospitals                         | 398                  | 0.98%               | 790                  | 2.40%               | 359                 | 0.95%               | 264             | 0.61%               | 279                | 0.60%               |
| Highways                          | 4                    | 0.01%               | 5                    | 0.01%               | 1                   | 0.00%               | 27              | 0.06%               | 19                 | 0.04%               |
| Air transportation (airports)     | 29                   | 0.07%               | 19                   | 0.06%               | 39                  | 0.10%               | 46              | 0.11%               | 79                 | 0.17%               |
| Parking facilities                | 3                    | 0.01%               | 8                    | 0.02%               | 1                   | 0.00%               | 1               | 0.00%               | 5                  | 0.01%               |
| Sea and inland port facilities    | 4                    | 0.01%               | 33                   | 0.10%               | 0                   | 0.00%               | 9               | 0.02%               | 30                 | 0.06%               |
| Natural resources                 | 3                    | 0.01%               | 5                    | 0.01%               | 2                   | 0.01%               | 6               | 0.01%               | 0                  | 0.00%               |
| Parks and recreation              | 13                   | 0.03%               | 15                   | 0.04%               | 15                  | 0.04%               | 15              | 0.03%               | 23                 | 0.05%               |
| Housing and comm. dev.            | 9                    | 0.02%               | 9                    | 0.03%               | 12                  | 0.03%               | 8               | 0.02%               | 12                 | 0.03%               |
| Sewerage                          | 141                  | 0.35%               | 73                   | 0.22%               | 82                  | 0.22%               | 98              | 0.23%               | 113                | 0.24%               |
| Solid waste management            | 45                   | 0.11%               | 41                   | 0.12%               | 26                  | 0.07%               | 37              | 0.08%               | 58                 | 0.12%               |
| Other charges                     | 133                  | 0.33%               | 143                  | 0.43%               | 169                 | 0.45%               | 102             | 0.24%               | 144                | 0.31%               |
| Miscellaneous general revenue     | 369                  | 0.91%               | 526                  | 1.59%               | 474                 | 1.26%               | 597             | 1.38%               | 596                | 1.29%               |
| Interest earnings                 | 155                  | 0.38%               | 161                  | 0.49%               | 111                 | 0.29%               | 231             | 0.53%               | 186                | 0.40%               |
| Special assessments               | 5                    | 0.01%               | 9                    | 0.03%               | 15                  | 0.04%               | 6               | 0.01%               | 21                 | 0.04%               |
| Sale of property                  | 5                    | 0.01%               | 5                    | 0.02%               | 5                   | 0.01%               | 7               | 0.02%               | 6                  | 0.01%               |
| Other general revenue             | 203                  | 0.50%               | 351                  | 1.07%               | 343                 | 0.91%               | 354             | 0.82%               | 383                | 0.83%               |
| General revenue from own sources  | 4,592                | 11.36%              | 4,832                | 14.65%              | 4,130               | 10.93%              | 4,507           | 10.44%              | 5,369              | 11.58%              |

**TABLE A3. STATE GENERAL REVENUE BY SOURCE: TOTAL AND SHARES**

|                                   | --United States Total-- |                     | -----Alabama-----  |                     | -----Colorado----- |                     | -----Florida-----  |                     | -----Georgia-----  |                     |
|-----------------------------------|-------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
|                                   | Mil. of<br>Dollars      | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total |
| Taxes                             | 648,111                 | 74.17%              | 7,800              | 66.72%              | 7,648              | 67.52%              | 33,895             | 77.39%              | 15,676             | 77.63%              |
| Property                          | 11,349                  | 1.30%               | 231                | 1.98%               | 0                  | 0.00%               | 300                | 0.68%               | 67                 | 0.33%               |
| Sales and gross receipts          | 311,434                 | 35.64%              | 3,989              | 34.12%              | 3,057              | 26.99%              | 25,486             | 58.19%              | 6,967              | 34.50%              |
| General sales                     | 212,907                 | 24.36%              | 2,033              | 17.39%              | 2,003              | 17.68%              | 19,056             | 43.51%              | 5,310              | 26.30%              |
| Selective sales                   | 98,527                  | 11.27%              | 1,955              | 16.73%              | 1,054              | 9.31%               | 6,430              | 14.68%              | 1,657              | 8.21%               |
| Motor fuel                        | 34,570                  | 3.96%               | 560                | 4.79%               | 589                | 5.20%               | 2,094              | 4.78%               | 926                | 4.59%               |
| Alcoholic beverage                | 4,732                   | 0.54%               | 144                | 1.23%               | 32                 | 0.28%               | 623                | 1.42%               | 150                | 0.74%               |
| Tobacco products                  | 12,917                  | 1.48%               | 153                | 1.31%               | 130                | 1.15%               | 466                | 1.06%               | 249                | 1.23%               |
| Public utilities                  | 11,023                  | 1.26%               | 630                | 5.39%               | 9                  | 0.08%               | 1,841              | 4.20%               | 0                  | 0.00%               |
| Other selective sales             | 35,286                  | 4.04%               | 468                | 4.01%               | 295                | 2.60%               | 1,407              | 3.21%               | 332                | 1.64%               |
| Individual income                 | 220,255                 | 25.20%              | 2,537              | 21.70%              | 3,771              | 33.29%              | 0                  | 0.00%               | 7,326              | 36.28%              |
| Corporate income                  | 38,691                  | 4.43%               | 397                | 3.40%               | 316                | 2.79%               | 1,785              | 4.08%               | 712                | 3.53%               |
| Motor vehicle license             | 18,221                  | 2.09%               | 191                | 1.64%               | 205                | 1.81%               | 1,197              | 2.73%               | 285                | 1.41%               |
| Other taxes                       | 48,162                  | 5.51%               | 455                | 3.89%               | 300                | 2.65%               | 5,127              | 11.71%              | 318                | 1.57%               |
| Charges and misc. general revenue | 225,758                 | 25.83%              | 3,891              | 33.28%              | 3,679              | 32.48%              | 9,903              | 22.61%              | 4,516              | 22.37%              |
| Current charges                   | 122,800                 | 14.05%              | 2,750              | 23.52%              | 1,941              | 17.13%              | 4,032              | 9.21%               | 2,499              | 12.38%              |
| Education                         | 68,334                  | 7.82%               | 1,495              | 12.79%              | 1,552              | 13.70%              | 1,712              | 3.91%               | 1,560              | 7.72%               |
| Institutions of higher education  | 67,190                  | 7.69%               | 1,472              | 12.59%              | 1,537              | 13.57%              | 1,707              | 3.90%               | 1,557              | 7.71%               |
| School lunch sales (gross)        | 22                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Hospitals                         | 29,131                  | 3.33%               | 958                | 8.19%               | 238                | 2.10%               | 6                  | 0.01%               | 378                | 1.87%               |
| Highways                          | 6,228                   | 0.71%               | 6                  | 0.05%               | 4                  | 0.03%               | 853                | 1.95%               | 21                 | 0.11%               |
| Air transportation (airports)     | 1,042                   | 0.12%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 1                  | 0.01%               |
| Parking facilities                | 33                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Sea and inland port facilities    | 987                     | 0.11%               | 87                 | 0.74%               | 0                  | 0.00%               | 0                  | 0.00%               | 149                | 0.74%               |
| Natural resources                 | 2,347                   | 0.27%               | 11                 | 0.09%               | 19                 | 0.17%               | 55                 | 0.12%               | 36                 | 0.18%               |
| Parks and recreation              | 1,360                   | 0.16%               | 17                 | 0.15%               | 3                  | 0.02%               | 29                 | 0.07%               | 125                | 0.62%               |
| Housing and comm. dev.            | 575                     | 0.07%               | 3                  | 0.03%               | 10                 | 0.09%               | 0                  | 0.00%               | 3                  | 0.02%               |
| Sewerage                          | 39                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Solid waste management            | 466                     | 0.05%               | 0                  | 0.00%               | 4                  | 0.04%               | 28                 | 0.06%               | 0                  | 0.00%               |
| Other charges                     | 12,259                  | 1.40%               | 172                | 1.47%               | 111                | 0.98%               | 1,350              | 3.08%               | 225                | 1.12%               |
| Miscellaneous general revenue     | 102,958                 | 11.78%              | 1,141              | 9.76%               | 1,739              | 15.35%              | 5,870              | 13.40%              | 2,017              | 9.99%               |
| Interest earnings                 | 31,375                  | 3.59%               | 384                | 3.29%               | 726                | 6.41%               | 1,059              | 2.42%               | 243                | 1.20%               |
| Special assessments               | 752                     | 0.09%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Sale of property                  | 1,042                   | 0.12%               | 2                  | 0.01%               | 8                  | 0.07%               | 52                 | 0.12%               | 0                  | 0.00%               |
| Other general revenue             | 69,789                  | 7.99%               | 755                | 6.46%               | 1,005              | 8.87%               | 4,759              | 10.87%              | 1,775              | 8.79%               |
| General revenue from own sources  | 873,869                 | 100%                | 11,691             | 100%                | 11,328             | 100%                | 43,798             | 100%                | 20,192             | 100%                |

*Table A3 continues on next page...*

**TABLE A3 (CONTINUED). STATE GENERAL REVENUE BY SOURCE: TOTAL AND SHARES**

|                                   | ----North Carolina---- |                     | --South Carolina-- |                     | ----Tennessee----  |                     | -----Texas-----    |                     | -----Virginia----- |                     |
|-----------------------------------|------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
|                                   | Mil. of<br>Dollars     | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total |
| Taxes                             | 18,640                 | 79.45%              | 7,318              | 63.30%              | 10,007             | 74.43%              | 32,785             | 66.36%              | 15,919             | 66.28%              |
| Property                          | 0                      | 0.00%               | 10                 | 0.08%               | 0                  | 0.00%               | 0                  | 0.00%               | 19                 | 0.08%               |
| Sales and gross receipts          | 7,616                  | 32.46%              | 3,883              | 33.58%              | 7,648              | 56.88%              | 25,851             | 52.33%              | 5,479              | 22.81%              |
| General sales                     | 4,602                  | 19.62%              | 2,903              | 25.11%              | 6,118              | 45.50%              | 16,356             | 33.11%              | 3,094              | 12.88%              |
| Selective sales                   | 3,013                  | 12.84%              | 980                | 8.47%               | 1,530              | 11.38%              | 9,495              | 19.22%              | 2,385              | 9.93%               |
| Motor fuel                        | 1,338                  | 5.70%               | 485                | 4.19%               | 844                | 6.28%               | 2,936              | 5.94%               | 913                | 3.80%               |
| Alcoholic beverage                | 221                    | 0.94%               | 142                | 1.23%               | 97                 | 0.72%               | 626                | 1.27%               | 152                | 0.63%               |
| Tobacco products                  | 43                     | 0.18%               | 30                 | 0.26%               | 121                | 0.90%               | 599                | 1.21%               | 103                | 0.43%               |
| Public utilities                  | 328                    | 1.40%               | 50                 | 0.43%               | 5                  | 0.04%               | 826                | 1.67%               | 132                | 0.55%               |
| Other selective sales             | 1,084                  | 4.62%               | 274                | 2.37%               | 461                | 3.43%               | 4,507              | 9.12%               | 1,085              | 4.52%               |
| Individual income                 | 8,428                  | 35.92%              | 2,691              | 23.28%              | 155                | 1.16%               | 0                  | 0.00%               | 8,352              | 34.78%              |
| Corporate income                  | 1,272                  | 5.42%               | 247                | 2.14%               | 806                | 5.99%               | 0                  | 0.00%               | 606                | 2.52%               |
| Motor vehicle license             | 464                    | 1.98%               | 131                | 1.13%               | 262                | 1.95%               | 1,283              | 2.60%               | 347                | 1.44%               |
| Other taxes                       | 860                    | 3.67%               | 356                | 3.08%               | 1,137              | 8.46%               | 5,652              | 11.44%              | 1,116              | 4.65%               |
| Charges and misc. general revenue | 4,821                  | 20.55%              | 4,244              | 36.70%              | 3,438              | 25.57%              | 16,618             | 33.64%              | 8,099              | 33.72%              |
| Current charges                   | 3,039                  | 12.96%              | 2,980              | 25.78%              | 1,684              | 12.53%              | 7,887              | 15.96%              | 5,018              | 20.89%              |
| Education                         | 2,025                  | 8.63%               | 1,421              | 12.29%              | 1,161              | 8.63%               | 4,710              | 9.53%               | 2,352              | 9.79%               |
| Institutions of higher education  | 2,007                  | 8.56%               | 1,399              | 12.10%              | 1,144              | 8.50%               | 4,703              | 9.52%               | 2,329              | 9.70%               |
| School lunch sales (gross)        | 0                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Hospitals                         | 680                    | 2.90%               | 1,058              | 9.15%               | 67                 | 0.49%               | 2,380              | 4.82%               | 1,887              | 7.86%               |
| Highways                          | 31                     | 0.13%               | 19                 | 0.17%               | 3                  | 0.02%               | 19                 | 0.04%               | 59                 | 0.24%               |
| Air transportation (airports)     | 0                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Parking facilities                | 1                      | 0.01%               | 1                  | 0.01%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Sea and inland port facilities    | 35                     | 0.15%               | 138                | 1.20%               | 0                  | 0.00%               | 0                  | 0.00%               | 204                | 0.85%               |
| Natural resources                 | 28                     | 0.12%               | 19                 | 0.17%               | 11                 | 0.08%               | 36                 | 0.07%               | 2                  | 0.01%               |
| Parks and recreation              | 9                      | 0.04%               | 21                 | 0.18%               | 31                 | 0.23%               | 37                 | 0.07%               | 13                 | 0.05%               |
| Housing and comm. dev.            | 13                     | 0.05%               | 8                  | 0.07%               | 0                  | 0.00%               | 10                 | 0.02%               | 9                  | 0.04%               |
| Sewerage                          | 0                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 8                  | 0.02%               | 0                  | 0.00%               |
| Solid waste management            | 0                      | 0.00%               | 7                  | 0.06%               | 6                  | 0.04%               | 15                 | 0.03%               | 0                  | 0.00%               |
| Other charges                     | 217                    | 0.92%               | 287                | 2.49%               | 406                | 3.02%               | 671                | 1.36%               | 492                | 2.05%               |
| Miscellaneous general revenue     | 1,782                  | 7.59%               | 1,263              | 10.93%              | 1,754              | 13.05%              | 8,731              | 17.67%              | 3,081              | 12.83%              |
| Interest earnings                 | 821                    | 3.50%               | 249                | 2.16%               | 202                | 1.50%               | 2,694              | 5.45%               | 843                | 3.51%               |
| Special assessments               | 0                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Sale of property                  | 0                      | 0.00%               | 8                  | 0.07%               | 0                  | 0.00%               | 83                 | 0.17%               | 4                  | 0.02%               |
| Other general revenue             | 961                    | 4.09%               | 1,006              | 8.70%               | 1,551              | 11.54%              | 5,954              | 12.05%              | 2,234              | 9.30%               |
| General revenue from own sources  | 23,461                 | 100%                | 11,562             | 100%                | 13,446             | 100%                | 49,403             | 100%                | 24,018             | 100%                |



**TABLE A4. STATE GENERAL REVENUE BY SOURCE: PER CAPITA AND PER DOLLAR OF INCOME**

|                                   | --United States Total-- |                     | -----Alabama----- |                     | -----Colorado----- |                     | -----Florida----- |                     | -----Georgia----- |                     |
|-----------------------------------|-------------------------|---------------------|-------------------|---------------------|--------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
|                                   | Per<br>Capita           | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income | Per<br>Capita      | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income |
| Taxes                             | 2,186                   | 5.24%               | 1,715             | 5.15%               | 1,640              | 3.57%               | 1,908             | 5.08%               | 1,716             | 4.37%               |
| Property                          | 38                      | 0.09%               | 51                | 0.15%               | 0                  | 0.00%               | 17                | 0.04%               | 7                 | 0.02%               |
| Sales and gross receipts          | 1,050                   | 2.52%               | 877               | 2.64%               | 656                | 1.43%               | 1,434             | 3.82%               | 763               | 1.94%               |
| General sales                     | 718                     | 1.72%               | 447               | 1.34%               | 430                | 0.93%               | 1,072             | 2.86%               | 581               | 1.48%               |
| Selective sales                   | 332                     | 0.80%               | 430               | 1.29%               | 226                | 0.49%               | 362               | 0.96%               | 181               | 0.46%               |
| Motor fuel                        | 117                     | 0.28%               | 123               | 0.37%               | 126                | 0.27%               | 118               | 0.31%               | 101               | 0.26%               |
| Alcoholic beverage                | 16                      | 0.04%               | 32                | 0.10%               | 7                  | 0.01%               | 35                | 0.09%               | 16                | 0.04%               |
| Tobacco products                  | 44                      | 0.10%               | 34                | 0.10%               | 28                 | 0.06%               | 26                | 0.07%               | 27                | 0.07%               |
| Public utilities                  | 37                      | 0.09%               | 139               | 0.42%               | 2                  | 0.00%               | 104               | 0.28%               | 0                 | 0.00%               |
| Other selective sales             | 119                     | 0.29%               | 103               | 0.31%               | 63                 | 0.14%               | 79                | 0.21%               | 36                | 0.09%               |
| Individual income                 | 743                     | 1.78%               | 558               | 1.68%               | 809                | 1.76%               | 0                 | 0.00%               | 802               | 2.04%               |
| Corporate income                  | 130                     | 0.31%               | 87                | 0.26%               | 68                 | 0.15%               | 100               | 0.27%               | 78                | 0.20%               |
| Motor vehicle license             | 61                      | 0.15%               | 42                | 0.13%               | 44                 | 0.10%               | 67                | 0.18%               | 31                | 0.08%               |
| Other taxes                       | 162                     | 0.39%               | 100               | 0.30%               | 64                 | 0.14%               | 289               | 0.77%               | 35                | 0.09%               |
| Charges and misc. general revenue | 761                     | 1.82%               | 855               | 2.57%               | 789                | 1.72%               | 557               | 1.49%               | 495               | 1.26%               |
| Current charges                   | 414                     | 0.99%               | 605               | 1.82%               | 416                | 0.91%               | 227               | 0.60%               | 274               | 0.70%               |
| Education                         | 230                     | 0.55%               | 329               | 0.99%               | 333                | 0.72%               | 96                | 0.26%               | 171               | 0.44%               |
| Institutions of higher education  | 227                     | 0.54%               | 324               | 0.97%               | 330                | 0.72%               | 96                | 0.26%               | 170               | 0.43%               |
| School lunch sales (gross)        | 0                       | 0.00%               | 0                 | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Hospitals                         | 98                      | 0.24%               | 211               | 0.63%               | 51                 | 0.11%               | 0                 | 0.00%               | 41                | 0.11%               |
| Highways                          | 21                      | 0.05%               | 1                 | 0.00%               | 1                  | 0.00%               | 48                | 0.13%               | 2                 | 0.01%               |
| Air transportation (airports)     | 4                       | 0.01%               | 0                 | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Parking facilities                | 0                       | 0.00%               | 0                 | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Sea and inland port facilities    | 3                       | 0.01%               | 19                | 0.06%               | 0                  | 0.00%               | 0                 | 0.00%               | 16                | 0.04%               |
| Natural resources                 | 8                       | 0.02%               | 2                 | 0.01%               | 4                  | 0.01%               | 3                 | 0.01%               | 4                 | 0.01%               |
| Parks and recreation              | 5                       | 0.01%               | 4                 | 0.01%               | 1                  | 0.00%               | 2                 | 0.00%               | 14                | 0.03%               |
| Housing and comm. dev.            | 2                       | 0.00%               | 1                 | 0.00%               | 2                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Sewerage                          | 0                       | 0.00%               | 0                 | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Solid waste management            | 2                       | 0.00%               | 0                 | 0.00%               | 1                  | 0.00%               | 2                 | 0.00%               | 0                 | 0.00%               |
| Other charges                     | 41                      | 0.10%               | 38                | 0.11%               | 24                 | 0.05%               | 76                | 0.20%               | 25                | 0.06%               |
| Miscellaneous general revenue     | 347                     | 0.83%               | 251               | 0.75%               | 373                | 0.81%               | 330               | 0.88%               | 221               | 0.56%               |
| Interest earnings                 | 106                     | 0.25%               | 84                | 0.25%               | 156                | 0.34%               | 60                | 0.16%               | 27                | 0.07%               |
| Special assessments               | 3                       | 0.01%               | 0                 | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Sale of property                  | 4                       | 0.01%               | 0                 | 0.00%               | 2                  | 0.00%               | 3                 | 0.01%               | 0                 | 0.00%               |
| Other general revenue             | 235                     | 0.56%               | 166               | 0.50%               | 216                | 0.47%               | 268               | 0.71%               | 194               | 0.50%               |
| General revenue from own sources  | 2,947                   | 7.06%               | 2,570             | 7.72%               | 2,429              | 5.28%               | 2,465             | 6.57%               | 2,211             | 5.63%               |

*Table A4 continues on next page...*

**TABLE A4 (CONTINUED). STATE GENERAL REVENUE BY SOURCE: PER CAPITA AND PER DOLLAR OF INCOME**

|                                   | -----North Carolina----- |                     | --South Carolina-- |                     | -----Tennessee----- |                     | -----Texas----- |                     | -----Virginia----- |                     |
|-----------------------------------|--------------------------|---------------------|--------------------|---------------------|---------------------|---------------------|-----------------|---------------------|--------------------|---------------------|
|                                   | Per<br>Capita            | Per \$ of<br>Income | Per<br>Capita      | Per \$ of<br>Income | Per<br>Capita       | Per \$ of<br>Income | Per<br>Capita   | Per \$ of<br>Income | Per<br>Capita      | Per \$ of<br>Income |
| Taxes                             | 2,149                    | 5.31%               | 1,723              | 5.22%               | 1,680               | 4.45%               | 1,430           | 3.31%               | 2,104              | 4.54%               |
| Property                          | 0                        | 0.00%               | 2                  | 0.01%               | 0                   | 0.00%               | 0               | 0.00%               | 2                  | 0.01%               |
| Sales and gross receipts          | 878                      | 2.17%               | 914                | 2.77%               | 1,284               | 3.40%               | 1,127           | 2.61%               | 724                | 1.56%               |
| General sales                     | 531                      | 1.31%               | 684                | 2.07%               | 1,027               | 2.72%               | 713             | 1.65%               | 409                | 0.88%               |
| Selective sales                   | 347                      | 0.86%               | 231                | 0.70%               | 257                 | 0.68%               | 414             | 0.96%               | 315                | 0.68%               |
| Motor fuel                        | 154                      | 0.38%               | 114                | 0.35%               | 142                 | 0.38%               | 128             | 0.30%               | 121                | 0.26%               |
| Alcoholic beverage                | 25                       | 0.06%               | 33                 | 0.10%               | 16                  | 0.04%               | 27              | 0.06%               | 20                 | 0.04%               |
| Tobacco products                  | 5                        | 0.01%               | 7                  | 0.02%               | 20                  | 0.05%               | 26              | 0.06%               | 14                 | 0.03%               |
| Public utilities                  | 38                       | 0.09%               | 12                 | 0.04%               | 1                   | 0.00%               | 36              | 0.08%               | 17                 | 0.04%               |
| Other selective sales             | 125                      | 0.31%               | 64                 | 0.20%               | 77                  | 0.21%               | 197             | 0.46%               | 143                | 0.31%               |
| Individual income                 | 972                      | 2.40%               | 634                | 1.92%               | 26                  | 0.07%               | 0               | 0.00%               | 1,104              | 2.38%               |
| Corporate income                  | 147                      | 0.36%               | 58                 | 0.18%               | 135                 | 0.36%               | 0               | 0.00%               | 80                 | 0.17%               |
| Motor vehicle license             | 54                       | 0.13%               | 31                 | 0.09%               | 44                  | 0.12%               | 56              | 0.13%               | 46                 | 0.10%               |
| Other taxes                       | 99                       | 0.25%               | 84                 | 0.25%               | 191                 | 0.51%               | 246             | 0.57%               | 148                | 0.32%               |
| Charges and misc. general revenue | 556                      | 1.37%               | 999                | 3.03%               | 577                 | 1.53%               | 725             | 1.68%               | 1,071              | 2.31%               |
| Current charges                   | 350                      | 0.87%               | 702                | 2.13%               | 283                 | 0.75%               | 344             | 0.80%               | 663                | 1.43%               |
| Education                         | 234                      | 0.58%               | 335                | 1.01%               | 195                 | 0.52%               | 205             | 0.48%               | 311                | 0.67%               |
| Institutions of higher education  | 231                      | 0.57%               | 329                | 1.00%               | 192                 | 0.51%               | 205             | 0.48%               | 308                | 0.66%               |
| School lunch sales (gross)        | 0                        | 0.00%               | 0                  | 0.00%               | 0                   | 0.00%               | 0               | 0.00%               | 0                  | 0.00%               |
| Hospitals                         | 78                       | 0.19%               | 249                | 0.76%               | 11                  | 0.03%               | 104             | 0.24%               | 250                | 0.54%               |
| Highways                          | 4                        | 0.01%               | 5                  | 0.01%               | 0                   | 0.00%               | 1               | 0.00%               | 8                  | 0.02%               |
| Air transportation (airports)     | 0                        | 0.00%               | 0                  | 0.00%               | 0                   | 0.00%               | 0               | 0.00%               | 0                  | 0.00%               |
| Parking facilities                | 0                        | 0.00%               | 0                  | 0.00%               | 0                   | 0.00%               | 0               | 0.00%               | 0                  | 0.00%               |
| Sea and inland port facilities    | 4                        | 0.01%               | 33                 | 0.10%               | 0                   | 0.00%               | 0               | 0.00%               | 27                 | 0.06%               |
| Natural resources                 | 3                        | 0.01%               | 5                  | 0.01%               | 2                   | 0.00%               | 2               | 0.00%               | 0                  | 0.00%               |
| Parks and recreation              | 1                        | 0.00%               | 5                  | 0.01%               | 5                   | 0.01%               | 2               | 0.00%               | 2                  | 0.00%               |
| Housing and comm. dev.            | 1                        | 0.00%               | 2                  | 0.01%               | 0                   | 0.00%               | 0               | 0.00%               | 1                  | 0.00%               |
| Sewerage                          | 0                        | 0.00%               | 0                  | 0.00%               | 0                   | 0.00%               | 0               | 0.00%               | 0                  | 0.00%               |
| Solid waste management            | 0                        | 0.00%               | 2                  | 0.01%               | 1                   | 0.00%               | 1               | 0.00%               | 0                  | 0.00%               |
| Other charges                     | 25                       | 0.06%               | 68                 | 0.21%               | 68                  | 0.18%               | 29              | 0.07%               | 65                 | 0.14%               |
| Miscellaneous general revenue     | 205                      | 0.51%               | 298                | 0.90%               | 295                 | 0.78%               | 381             | 0.88%               | 407                | 0.88%               |
| Interest earnings                 | 95                       | 0.23%               | 59                 | 0.18%               | 34                  | 0.09%               | 118             | 0.27%               | 112                | 0.24%               |
| Special assessments               | 0                        | 0.00%               | 0                  | 0.00%               | 0                   | 0.00%               | 0               | 0.00%               | 0                  | 0.00%               |
| Sale of property                  | 0                        | 0.00%               | 2                  | 0.01%               | 0                   | 0.00%               | 4               | 0.01%               | 1                  | 0.00%               |
| Other general revenue             | 111                      | 0.27%               | 237                | 0.72%               | 260                 | 0.69%               | 260             | 0.60%               | 295                | 0.64%               |
| General revenue from own sources  | 2,705                    | 6.69%               | 2,722              | 8.25%               | 2,258               | 5.98%               | 2,155           | 4.99%               | 3,175              | 6.85%               |

**TABLE A5. LOCAL GENERAL REVENUE BY SOURCE: TOTAL AND SHARES**

|                                   | --United States Total-- |                     | -----Alabama-----  |                     | -----Colorado----- |                     | -----Florida-----  |                     | -----Georgia-----  |                     |
|-----------------------------------|-------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
|                                   | Mil. of<br>Dollars      | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total |
| Taxes                             | 448,273                 | 63.23%              | 3,887              | 45.88%              | 8,032              | 60.13%              | 25,969             | 55.06%              | 11,810             | 60.83%              |
| Property                          | 324,329                 | 45.75%              | 1,561              | 18.43%              | 4,940              | 36.98%              | 20,089             | 42.59%              | 8,148              | 41.97%              |
| Sales and gross receipts          | 71,830                  | 10.13%              | 1,744              | 20.59%              | 2,639              | 19.76%              | 4,299              | 9.12%               | 3,170              | 16.33%              |
| General sales                     | 50,048                  | 7.06%               | 1,500              | 17.71%              | 2,388              | 17.88%              | 1,023              | 2.17%               | 2,354              | 12.12%              |
| Selective sales                   | 21,782                  | 3.07%               | 244                | 2.88%               | 251                | 1.88%               | 3,277              | 6.95%               | 817                | 4.21%               |
| Motor fuel                        | 1,200                   | 0.17%               | 56                 | 0.66%               | 0                  | 0.00%               | 672                | 1.42%               | 0                  | 0.00%               |
| Alcoholic beverage                | 413                     | 0.06%               | 38                 | 0.44%               | 0                  | 0.00%               | 0                  | 0.00%               | 121                | 0.62%               |
| Tobacco products                  | 420                     | 0.06%               | 23                 | 0.27%               | 1                  | 0.01%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Public utilities                  | 11,529                  | 1.63%               | 45                 | 0.54%               | 149                | 1.11%               | 2,042              | 4.33%               | 231                | 1.19%               |
| Other selective sales             | 8,220                   | 1.16%               | 81                 | 0.96%               | 102                | 0.76%               | 563                | 1.19%               | 464                | 2.39%               |
| Individual income                 | 20,676                  | 2.92%               | 108                | 1.28%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Corporate income                  | 4,447                   | 0.63%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Motor vehicle license             | 1,433                   | 0.20%               | 28                 | 0.33%               | 33                 | 0.25%               | 14                 | 0.03%               | 0                  | 0.00%               |
| Other taxes                       | 25,558                  | 3.61%               | 446                | 5.26%               | 420                | 3.14%               | 1,566              | 3.32%               | 492                | 2.54%               |
| Charges and misc. general revenue | 260,628                 | 36.77%              | 4,585              | 54.12%              | 5,326              | 39.87%              | 21,195             | 44.94%              | 7,604              | 39.17%              |
| Current charges                   | 185,455                 | 26.16%              | 3,748              | 44.24%              | 3,714              | 27.80%              | 14,555             | 30.86%              | 5,758              | 29.66%              |
| Education                         | 21,135                  | 2.98%               | 317                | 3.74%               | 371                | 2.78%               | 1,673              | 3.55%               | 505                | 2.60%               |
| Institutions of higher education  | 8,666                   | 1.22%               | 0                  | 0.00%               | 32                 | 0.24%               | 746                | 1.58%               | 11                 | 0.05%               |
| School lunch sales (gross)        | 6,479                   | 0.91%               | 122                | 1.44%               | 92                 | 0.69%               | 329                | 0.70%               | 209                | 1.08%               |
| Hospitals                         | 50,238                  | 7.09%               | 2,463              | 29.08%              | 909                | 6.80%               | 4,190              | 8.88%               | 2,726              | 14.04%              |
| Highways                          | 3,806                   | 0.54%               | 1                  | 0.01%               | 112                | 0.84%               | 74                 | 0.16%               | 0                  | 0.00%               |
| Air transportation (airports)     | 13,430                  | 1.89%               | 71                 | 0.84%               | 591                | 4.43%               | 1,403              | 2.97%               | 504                | 2.60%               |
| Parking facilities                | 1,594                   | 0.22%               | 10                 | 0.11%               | 24                 | 0.18%               | 124                | 0.26%               | 5                  | 0.02%               |
| Sea and inland port facilities    | 2,406                   | 0.34%               | 0                  | 0.00%               | 0                  | 0.00%               | 343                | 0.73%               | 0                  | 0.00%               |
| Natural resources                 | 1,008                   | 0.14%               | 0                  | 0.00%               | 21                 | 0.16%               | 38                 | 0.08%               | 0                  | 0.00%               |
| Parks and recreation              | 6,618                   | 0.93%               | 101                | 1.19%               | 249                | 1.87%               | 474                | 1.01%               | 87                 | 0.45%               |
| Housing and comm. dev.            | 4,317                   | 0.61%               | 50                 | 0.59%               | 80                 | 0.60%               | 106                | 0.22%               | 88                 | 0.46%               |
| Sewerage                          | 31,211                  | 4.40%               | 338                | 3.99%               | 558                | 4.18%               | 1,995              | 4.23%               | 770                | 3.97%               |
| Solid waste management            | 12,494                  | 1.76%               | 157                | 1.86%               | 74                 | 0.56%               | 1,719              | 3.64%               | 477                | 2.46%               |
| Other charges                     | 37,197                  | 5.25%               | 239                | 2.83%               | 723                | 5.42%               | 2,416              | 5.12%               | 595                | 3.06%               |
| Miscellaneous general revenue     | 75,173                  | 10.60%              | 837                | 9.88%               | 1,612              | 12.07%              | 6,640              | 14.08%              | 1,846              | 9.51%               |
| Interest earnings                 | 26,871                  | 3.79%               | 370                | 4.37%               | 508                | 3.80%               | 2,279              | 4.83%               | 701                | 3.61%               |
| Special assessments               | 5,543                   | 0.78%               | 20                 | 0.23%               | 302                | 2.26%               | 1,107              | 2.35%               | 30                 | 0.16%               |
| Sale of property                  | 1,771                   | 0.25%               | 25                 | 0.30%               | 81                 | 0.60%               | 125                | 0.27%               | 29                 | 0.15%               |
| Other general revenue             | 40,988                  | 5.78%               | 422                | 4.98%               | 722                | 5.41%               | 3,129              | 6.63%               | 1,086              | 5.59%               |
| General revenue from own sources  | 708,901                 | 100%                | 8,471              | 100%                | 13,359             | 100%                | 47,164             | 100%                | 19,414             | 100%                |

*Table A5 continues on next page...*

**TABLE A5 (CONTINUED). LOCAL GENERAL REVENUE BY SOURCE: TOTAL AND SHARES**

|                                   | ----North Carolina---- |                     | --South Carolina-- |                     | ----Tennessee----  |                     | -----Texas-----    |                     | -----Virginia----- |                     |
|-----------------------------------|------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
|                                   | Mil. of<br>Dollars     | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total | Mil. of<br>Dollars | Percent<br>of Total |
| Taxes                             | 8,667                  | 52.96%              | 4,482              | 50.03%              | 5,986              | 53.68%              | 36,349             | 67.40%              | 11,740             | 70.74%              |
| Property                          | 6,450                  | 39.41%              | 3,729              | 41.63%              | 3,894              | 34.93%              | 30,276             | 56.14%              | 8,372              | 50.44%              |
| Sales and gross receipts          | 1,808                  | 11.05%              | 348                | 3.88%               | 1,734              | 15.55%              | 5,260              | 9.75%               | 2,162              | 13.03%              |
| General sales                     | 1,640                  | 10.02%              | 128                | 1.42%               | 1,451              | 13.02%              | 3,892              | 7.22%               | 953                | 5.74%               |
| Selective sales                   | 168                    | 1.02%               | 220                | 2.46%               | 282                | 2.53%               | 1,368              | 2.54%               | 1,208              | 7.28%               |
| Motor fuel                        | 0                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Alcoholic beverage                | 32                     | 0.20%               | 0                  | 0.00%               | 108                | 0.97%               | 9                  | 0.02%               | 0                  | 0.00%               |
| Tobacco products                  | 0                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 65                 | 0.39%               |
| Public utilities                  | 0                      | 0.00%               | 75                 | 0.84%               | 41                 | 0.37%               | 956                | 1.77%               | 593                | 3.57%               |
| Other selective sales             | 135                    | 0.83%               | 145                | 1.62%               | 133                | 1.19%               | 403                | 0.75%               | 550                | 3.31%               |
| Individual income                 | 0                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Corporate income                  | 0                      | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               | 0                  | 0.00%               |
| Motor vehicle license             | 28                     | 0.17%               | 29                 | 0.33%               | 125                | 1.12%               | 309                | 0.57%               | 151                | 0.91%               |
| Other taxes                       | 382                    | 2.33%               | 376                | 4.20%               | 233                | 2.09%               | 505                | 0.94%               | 1,056              | 6.37%               |
| Charges and misc. general revenue | 7,699                  | 47.04%              | 4,476              | 49.97%              | 5,164              | 46.32%              | 17,583             | 32.60%              | 4,855              | 29.26%              |
| Current charges                   | 6,282                  | 38.38%              | 3,505              | 39.13%              | 4,095              | 36.72%              | 12,627             | 23.41%              | 3,426              | 20.64%              |
| Education                         | 506                    | 3.09%               | 226                | 2.53%               | 413                | 3.70%               | 1,802              | 3.34%               | 328                | 1.98%               |
| Institutions of higher education  | 196                    | 1.20%               | 0                  | 0.00%               | 0                  | 0.00%               | 936                | 1.74%               | 67                 | 0.40%               |
| School lunch sales (gross)        | 246                    | 1.50%               | 84                 | 0.94%               | 141                | 1.27%               | 565                | 1.05%               | 214                | 1.29%               |
| Hospitals                         | 2,767                  | 16.91%              | 2,298              | 25.65%              | 2,071              | 18.57%              | 3,663              | 6.79%               | 220                | 1.33%               |
| Highways                          | 0                      | 0.00%               | 1                  | 0.01%               | 3                  | 0.02%               | 592                | 1.10%               | 86                 | 0.52%               |
| Air transportation (airports)     | 248                    | 1.51%               | 80                 | 0.90%               | 234                | 2.10%               | 1,052              | 1.95%               | 598                | 3.60%               |
| Parking facilities                | 24                     | 0.15%               | 32                 | 0.36%               | 5                  | 0.04%               | 27                 | 0.05%               | 40                 | 0.24%               |
| Sea and inland port facilities    | 0                      | 0.00%               | 0                  | 0.00%               | 3                  | 0.03%               | 217                | 0.40%               | 20                 | 0.12%               |
| Natural resources                 | 1                      | 0.00%               | 0                  | 0.00%               | 1                  | 0.01%               | 92                 | 0.17%               | 0                  | 0.00%               |
| Parks and recreation              | 108                    | 0.66%               | 41                 | 0.46%               | 56                 | 0.50%               | 301                | 0.56%               | 163                | 0.98%               |
| Housing and comm. dev.            | 68                     | 0.42%               | 31                 | 0.35%               | 71                 | 0.64%               | 164                | 0.30%               | 79                 | 0.48%               |
| Sewerage                          | 1,227                  | 7.50%               | 309                | 3.45%               | 489                | 4.38%               | 2,232              | 4.14%               | 852                | 5.13%               |
| Solid waste management            | 393                    | 2.40%               | 167                | 1.86%               | 150                | 1.35%               | 824                | 1.53%               | 437                | 2.63%               |
| Other charges                     | 941                    | 5.75%               | 319                | 3.56%               | 600                | 5.38%               | 1,661              | 3.08%               | 601                | 3.62%               |
| Miscellaneous general revenue     | 1,418                  | 8.66%               | 971                | 10.84%              | 1,070              | 9.59%               | 4,956              | 9.19%               | 1,430              | 8.61%               |
| Interest earnings                 | 525                    | 3.21%               | 433                | 4.83%               | 461                | 4.13%               | 2,594              | 4.81%               | 565                | 3.40%               |
| Special assessments               | 47                     | 0.29%               | 39                 | 0.43%               | 89                 | 0.80%               | 128                | 0.24%               | 156                | 0.94%               |
| Sale of property                  | 47                     | 0.29%               | 13                 | 0.15%               | 28                 | 0.25%               | 80                 | 0.15%               | 44                 | 0.26%               |
| Other general revenue             | 798                    | 4.88%               | 486                | 5.43%               | 492                | 4.41%               | 2,153              | 3.99%               | 665                | 4.01%               |
| General revenue from own sources  | 16,367                 | 100%                | 8,958              | 100%                | 11,150             | 100%                | 53,932             | 100%                | 16,596             | 100%                |

**TABLE A6. LOCAL GENERAL REVENUE BY SOURCE: PER CAPITA AND PER DOLLAR OF INCOME**

|                                   | ---United States Total-- |                     | -----Alabama----- |                     | -----Colorado----- |                     | -----Florida----- |                     | -----Georgia----- |                     |
|-----------------------------------|--------------------------|---------------------|-------------------|---------------------|--------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
|                                   | Per<br>Capita            | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income | Per<br>Capita      | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income |
| Taxes                             | 1,512                    | 3.62%               | 855               | 2.57%               | 1,722              | 3.75%               | 1,462             | 3.90%               | 1,293             | 3.30%               |
| Property                          | 1,094                    | 2.62%               | 343               | 1.03%               | 1,059              | 2.30%               | 1,131             | 3.01%               | 892               | 2.27%               |
| Sales and gross receipts          | 242                      | 0.58%               | 383               | 1.15%               | 566                | 1.23%               | 242               | 0.64%               | 347               | 0.88%               |
| General sales                     | 169                      | 0.40%               | 330               | 0.99%               | 512                | 1.11%               | 58                | 0.15%               | 258               | 0.66%               |
| Selective sales                   | 73                       | 0.18%               | 54                | 0.16%               | 54                 | 0.12%               | 184               | 0.49%               | 89                | 0.23%               |
| Motor fuel                        | 4                        | 0.01%               | 12                | 0.04%               | 0                  | 0.00%               | 38                | 0.10%               | 0                 | 0.00%               |
| Alcoholic beverage                | 1                        | 0.00%               | 8                 | 0.02%               | 0                  | 0.00%               | 0                 | 0.00%               | 13                | 0.03%               |
| Tobacco products                  | 1                        | 0.00%               | 5                 | 0.02%               | 0                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Public utilities                  | 39                       | 0.09%               | 10                | 0.03%               | 32                 | 0.07%               | 115               | 0.31%               | 25                | 0.06%               |
| Other selective sales             | 28                       | 0.07%               | 18                | 0.05%               | 22                 | 0.05%               | 32                | 0.08%               | 51                | 0.13%               |
| Individual income                 | 70                       | 0.17%               | 24                | 0.07%               | 0                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Corporate income                  | 15                       | 0.04%               | 0                 | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0                 | 0.00%               |
| Motor vehicle license             | 5                        | 0.01%               | 6                 | 0.02%               | 7                  | 0.02%               | 1                 | 0.00%               | 0                 | 0.00%               |
| Other taxes                       | 86                       | 0.21%               | 98                | 0.29%               | 90                 | 0.20%               | 88                | 0.23%               | 54                | 0.14%               |
| Charges and misc. general revenue | 879                      | 2.11%               | 1,008             | 3.03%               | 1,142              | 2.48%               | 1,193             | 3.18%               | 833               | 2.12%               |
| Current charges                   | 625                      | 1.50%               | 824               | 2.48%               | 796                | 1.73%               | 819               | 2.18%               | 631               | 1.61%               |
| Education                         | 71                       | 0.17%               | 70                | 0.21%               | 80                 | 0.17%               | 94                | 0.25%               | 55                | 0.14%               |
| Institutions of higher education  | 29                       | 0.07%               | 0                 | 0.00%               | 7                  | 0.01%               | 42                | 0.11%               | 1                 | 0.00%               |
| School lunch sales (gross)        | 22                       | 0.05%               | 27                | 0.08%               | 20                 | 0.04%               | 19                | 0.05%               | 23                | 0.06%               |
| Hospitals                         | 169                      | 0.41%               | 542               | 1.63%               | 195                | 0.42%               | 236               | 0.63%               | 299               | 0.76%               |
| Highways                          | 13                       | 0.03%               | 0                 | 0.00%               | 24                 | 0.05%               | 4                 | 0.01%               | 0                 | 0.00%               |
| Air transportation (airports)     | 45                       | 0.11%               | 16                | 0.05%               | 127                | 0.28%               | 79                | 0.21%               | 55                | 0.14%               |
| Parking facilities                | 5                        | 0.01%               | 2                 | 0.01%               | 5                  | 0.01%               | 7                 | 0.02%               | 1                 | 0.00%               |
| Sea and inland port facilities    | 8                        | 0.02%               | 0                 | 0.00%               | 0                  | 0.00%               | 19                | 0.05%               | 0                 | 0.00%               |
| Natural resources                 | 3                        | 0.01%               | 0                 | 0.00%               | 5                  | 0.01%               | 2                 | 0.01%               | 0                 | 0.00%               |
| Parks and recreation              | 22                       | 0.05%               | 22                | 0.07%               | 53                 | 0.12%               | 27                | 0.07%               | 10                | 0.02%               |
| Housing and comm. dev.            | 15                       | 0.03%               | 11                | 0.03%               | 17                 | 0.04%               | 6                 | 0.02%               | 10                | 0.02%               |
| Sewerage                          | 105                      | 0.25%               | 74                | 0.22%               | 120                | 0.26%               | 112               | 0.30%               | 84                | 0.21%               |
| Solid waste management            | 42                       | 0.10%               | 35                | 0.10%               | 16                 | 0.03%               | 97                | 0.26%               | 52                | 0.13%               |
| Other charges                     | 125                      | 0.30%               | 53                | 0.16%               | 155                | 0.34%               | 136               | 0.36%               | 65                | 0.17%               |
| Miscellaneous general revenue     | 254                      | 0.61%               | 184               | 0.55%               | 346                | 0.75%               | 374               | 1.00%               | 202               | 0.52%               |
| Interest earnings                 | 91                       | 0.22%               | 81                | 0.24%               | 109                | 0.24%               | 128               | 0.34%               | 77                | 0.20%               |
| Special assessments               | 19                       | 0.04%               | 4                 | 0.01%               | 65                 | 0.14%               | 62                | 0.17%               | 3                 | 0.01%               |
| Sale of property                  | 6                        | 0.01%               | 6                 | 0.02%               | 17                 | 0.04%               | 7                 | 0.02%               | 3                 | 0.01%               |
| Other general revenue             | 138                      | 0.33%               | 93                | 0.28%               | 155                | 0.34%               | 176               | 0.47%               | 119               | 0.30%               |
| General revenue from own sources  | 2,391                    | 5.73%               | 1,862             | 5.60%               | 2,865              | 6.23%               | 2,654             | 7.07%               | 2,126             | 5.42%               |

*Table A6 continues on next page...*

**TABLE A6 (CONTINUED). LOCAL GENERAL REVENUE BY SOURCE: PER CAPITA AND PER DOLLAR OF INCOME**

|                                   | ----North Carolina---- |                     | --South Carolina-- |                     | ----Tennessee---- |                     | -----Texas----- |                     | -----Virginia----- |                     |
|-----------------------------------|------------------------|---------------------|--------------------|---------------------|-------------------|---------------------|-----------------|---------------------|--------------------|---------------------|
|                                   | Per<br>Capita          | Per \$ of<br>Income | Per<br>Capita      | Per \$ of<br>Income | Per<br>Capita     | Per \$ of<br>Income | Per<br>Capita   | Per \$ of<br>Income | Per<br>Capita      | Per \$ of<br>Income |
| Taxes                             | 999                    | 2.47%               | 1,055              | 3.20%               | 1,005             | 2.66%               | 1,585           | 3.67%               | 1,552              | 3.35%               |
| Property                          | 744                    | 1.84%               | 878                | 2.66%               | 654               | 1.73%               | 1,320           | 3.06%               | 1,107              | 2.39%               |
| Sales and gross receipts          | 208                    | 0.52%               | 82                 | 0.25%               | 291               | 0.77%               | 229             | 0.53%               | 286                | 0.62%               |
| General sales                     | 189                    | 0.47%               | 30                 | 0.09%               | 244               | 0.65%               | 170             | 0.39%               | 126                | 0.27%               |
| Selective sales                   | 19                     | 0.05%               | 52                 | 0.16%               | 47                | 0.13%               | 60              | 0.14%               | 160                | 0.34%               |
| Motor fuel                        | 0                      | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0               | 0.00%               | 0                  | 0.00%               |
| Alcoholic beverage                | 4                      | 0.01%               | 0                  | 0.00%               | 18                | 0.05%               | 0               | 0.00%               | 0                  | 0.00%               |
| Tobacco products                  | 0                      | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0               | 0.00%               | 9                  | 0.02%               |
| Public utilities                  | 0                      | 0.00%               | 18                 | 0.05%               | 7                 | 0.02%               | 42              | 0.10%               | 78                 | 0.17%               |
| Other selective sales             | 16                     | 0.04%               | 34                 | 0.10%               | 22                | 0.06%               | 18              | 0.04%               | 73                 | 0.16%               |
| Individual income                 | 0                      | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0               | 0.00%               | 0                  | 0.00%               |
| Corporate income                  | 0                      | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 0               | 0.00%               | 0                  | 0.00%               |
| Motor vehicle license             | 3                      | 0.01%               | 7                  | 0.02%               | 21                | 0.06%               | 13              | 0.03%               | 20                 | 0.04%               |
| Other taxes                       | 44                     | 0.11%               | 89                 | 0.27%               | 39                | 0.10%               | 22              | 0.05%               | 140                | 0.30%               |
| Charges and misc. general revenue | 888                    | 2.20%               | 1,054              | 3.20%               | 867               | 2.30%               | 767             | 1.78%               | 642                | 1.38%               |
| Current charges                   | 724                    | 1.79%               | 825                | 2.50%               | 688               | 1.82%               | 551             | 1.28%               | 453                | 0.98%               |
| Education                         | 58                     | 0.14%               | 53                 | 0.16%               | 69                | 0.18%               | 79              | 0.18%               | 43                 | 0.09%               |
| Institutions of higher education  | 23                     | 0.06%               | 0                  | 0.00%               | 0                 | 0.00%               | 41              | 0.09%               | 9                  | 0.02%               |
| School lunch sales (gross)        | 28                     | 0.07%               | 20                 | 0.06%               | 24                | 0.06%               | 25              | 0.06%               | 28                 | 0.06%               |
| Hospitals                         | 319                    | 0.79%               | 541                | 1.64%               | 348               | 0.92%               | 160             | 0.37%               | 29                 | 0.06%               |
| Highways                          | 0                      | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 26              | 0.06%               | 11                 | 0.02%               |
| Air transportation (airports)     | 29                     | 0.07%               | 19                 | 0.06%               | 39                | 0.10%               | 46              | 0.11%               | 79                 | 0.17%               |
| Parking facilities                | 3                      | 0.01%               | 8                  | 0.02%               | 1                 | 0.00%               | 1               | 0.00%               | 5                  | 0.01%               |
| Sea and inland port facilities    | 0                      | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 9               | 0.02%               | 3                  | 0.01%               |
| Natural resources                 | 0                      | 0.00%               | 0                  | 0.00%               | 0                 | 0.00%               | 4               | 0.01%               | 0                  | 0.00%               |
| Parks and recreation              | 12                     | 0.03%               | 10                 | 0.03%               | 9                 | 0.02%               | 13              | 0.03%               | 22                 | 0.05%               |
| Housing and comm. dev.            | 8                      | 0.02%               | 7                  | 0.02%               | 12                | 0.03%               | 7               | 0.02%               | 10                 | 0.02%               |
| Sewerage                          | 141                    | 0.35%               | 73                 | 0.22%               | 82                | 0.22%               | 97              | 0.23%               | 113                | 0.24%               |
| Solid waste management            | 45                     | 0.11%               | 39                 | 0.12%               | 25                | 0.07%               | 36              | 0.08%               | 58                 | 0.12%               |
| Other charges                     | 108                    | 0.27%               | 75                 | 0.23%               | 101               | 0.27%               | 72              | 0.17%               | 79                 | 0.17%               |
| Miscellaneous general revenue     | 163                    | 0.40%               | 229                | 0.69%               | 180               | 0.48%               | 216             | 0.50%               | 189                | 0.41%               |
| Interest earnings                 | 60                     | 0.15%               | 102                | 0.31%               | 77                | 0.20%               | 113             | 0.26%               | 75                 | 0.16%               |
| Special assessments               | 5                      | 0.01%               | 9                  | 0.03%               | 15                | 0.04%               | 6               | 0.01%               | 21                 | 0.04%               |
| Sale of property                  | 5                      | 0.01%               | 3                  | 0.01%               | 5                 | 0.01%               | 3               | 0.01%               | 6                  | 0.01%               |
| Other general revenue             | 92                     | 0.23%               | 114                | 0.35%               | 83                | 0.22%               | 94              | 0.22%               | 88                 | 0.19%               |
| General revenue from own sources  | 1,887                  | 4.67%               | 2,109              | 6.39%               | 1,872             | 4.96%               | 2,352           | 5.45%               | 2,194              | 4.73%               |

[illegible]

### About the Author

**Nikola Tasić** is a research associate in the Fiscal Research Center of the Andrew Young School of Policy Studies at Georgia State University and is currently finishing his Ph.D. in Economics, writing on the effects of financial development on economic growth. His research interests include state and local public finance reforms in transition countries, intergovernmental transfers, and financial development. Tasić holds B.S. in economics from San Jose State University and M.A. in economics from Georgia State University.

### About The Fiscal Research Center

The Fiscal Research Center provides nonpartisan research, technical assistance, and education in the evaluation and design of state and local fiscal and economic policy, including both tax and expenditure issues. The Center's mission is to promote development of sound public policy and public understanding of issues of concern to state and local governments.

The Fiscal Research Center (FRC) was established in 1995 in order to provide a stronger research foundation for setting fiscal policy for state and local governments and for better-informed decision making. The FRC, one of several prominent policy research centers and academic departments housed in the School of Policy Studies, has a full-time staff and affiliated faculty from throughout Georgia State University and elsewhere who lead the research efforts in many organized projects.

The FRC maintains a position of neutrality on public policy issues in order to safeguard the academic freedom of authors. Thus, interpretations or conclusions in FRC publications should be understood to be solely those of the author.



## Revenue Sources of State and Local Governments

---

### FISCAL RESEARCH CENTER STAFF

David L. Sjoquist, Director and Professor of Economics  
Peter Bluestone, Research Associate  
Margo Doers, Administrative Coordinator  
Nevbahar Ertas, Research Associate  
Jaiwan M. Harris, Business Manager  
Kenneth J. Heaghey, State Fiscal Economist  
Stacie Kershner, Program Coordinator  
Jungbu Kim, Research Associate  
John W. Matthews, Senior Research Associate  
Nara Monkam, Research Associate  
Lakshmi Pandey, Senior Research Associate  
Nikola Tasic, Research Associate  
Dorie Taylor, Assistant Director  
Arthur D. Turner, Microcomputer Software Technical Specialist  
Sean Turner, Research Associate  
Sally Wallace, Associate Director and Professor of Economics  
Laura A. Wheeler, Senior Research Associate  
Tumika Williams, Staff Assistant  
John Winters, Research Associate

### ASSOCIATED GSU FACULTY

James Alm, Chair and Professor of Economics  
Roy W. Bahl, Dean and Professor of Economics  
Spencer Banzhaf, Associate Professor of Economics  
Carolyn Bourdeaux, Assistant Professor of Public Administration and Urban Studies  
Martin F. Grace, Professor of Risk Management and Insurance  
Shiferaw Gurmu, Associate Professor of Economics  
Gregory B. Lewis, Professor of Public Administration and Urban Studies  
Jorge L. Martinez-Vazquez, Professor of Economics  
Theodore H. Poister, Professor of Public Administration and Urban Studies  
David P. Richardson, Professor of Risk Management and Insurance  
Jonathan C. Rork, Assistant Professor of Economics  
Bruce A. Seaman, Associate Professor of Economics  
Erdal Tekin, Assistant Professor of Economics  
Geoffrey K. Turnbull, Professor of Economics  
Mary Beth Walker, Associate Professor of Economics  
Katherine G. Willoughby, Professor of Public Administration and Urban Studies

### PRINCIPAL ASSOCIATES

Richard M. Bird, University of Toronto  
David Boldt, State University of West Georgia  
Gary Cornia, Brigham Young University  
Kelly D. Edmiston, Federal Reserve Bank of Kansas City  
Robert Eger, Florida State University  
Alan Essig, Georgia Budget and Policy Institute  
Dagney G. Faulk, Indiana University Southeast  
Catherine Freeman, U.S. Department of Education  
Joshua L. Hart, Carnegie Mellon University  
Richard R. Hawkins, University of West Florida  
Gary Henry, University of North Carolina/Chapel Hill  
Julie Hotchkiss, Atlanta Federal Reserve Bank

Mary Mathewes Kassis, State University of West Georgia  
Douglas Krupka, IZA, Bonn Germany  
Jack Morton, Morton Consulting Group  
Ross H. Rubenstein, Syracuse University  
Michael J. Rushton, Indiana University  
Rob Salvino, Coastal Carolina University  
Edward Sennoga, Makerere University, Uganda  
William J. Smith, West Georgia College  
Robert P. Strauss, Carnegie Mellon University  
Jeanie J. Thomas, Consultant  
Kathleen Thomas, Mississippi State University  
Thomas L. Weyandt, Atlanta Regional Commission

### RECENT PUBLICATIONS

(All publications listed are available at <http://frc.aysps.gsu.edu> or call the Fiscal Research Center at 404/651-2782, or fax us at 404/651-2737.)

***Revenue Sources of State and Local Governments*** (Nikola Tasić) This report compares the reliance on various revenue sources across Georgia compared with eight other states. [FRC Report/Brief 165](#) (September 2007)

***Tax Revenue Stability of Replacing the Property Tax with a Sales Tax***. (John Winters) This policy brief discusses the implications for tax revenue stability of proposals that would replace the property tax with an increased sales tax. [FRC Brief 164](#) (September 2007)

***Potential Impact of the Great Plan on Georgia's Tax Administration***. (John Matthews) This brief examines local property tax and sales tax implications for tax administrators. [FRC Brief 163](#) (August 2007)

***Is a State VAT the Answer? What's the Question*** (Richard M. Bird) This report provides an overview of the differences between the retail sales tax and a value added tax and the potential use of a VAT in U.S. states. [FRC Report 162](#) (August 2007)

***Budget Stabilization Funds: A Cross-State Comparison*** (Carolyn Bourdeaux) This brief provides an overview of budget stabilization fund policies across the states. [FRC Brief 161](#) (August 2007)

***Four Options for Eliminating Property Taxes and Funding Local Governments***. (David L. Sjoquist) This policy brief provides an overview of financing options in the case of substantially reduced property tax revenues for local governments in Georgia. [FRC Brief 160](#) (August 2007)

***Economic Impact of the Commercial Music Industry in Atlanta and the State of Georgia: New Estimates*** (Nikola Tasić and Sally Wallace) This report documents the economic and fiscal impact of the industry, and changes in the impact from 2003 to 2007. [FRC Report 159](#) (August 2007)

***A Flat Rate Income Tax in Georgia*** (Sally Wallace and Shiyuan Chen) This brief provides a distributional analysis for Georgia's current individual income tax and a 4 percent and 5.75 percent flat income tax rate structure. [FRC Brief 158](#) (July 2007)

***Issues Associated with Replacing the Property Tax with State Grants*** (David L. Sjoquist) This brief presents a list of issues and questions that should be considered in any proposal to replace the local property tax with state grants. [FRC Brief 157](#) (July 2007)

## Revenue Sources of State and Local Governments

---

***Overview and Comparison of the Value Added Tax and the Retail Sales Tax (Jorge Martinez-Vazquez, Sally Wallace and Laura Wheeler)*** This brief summarizes the similarities and differences between a value added tax and the much recognized general sales tax, or retail sales tax. This brief is one in a series of briefs and reports that relate to tax policy options for Georgia. [FRC Brief 156](#) (June 2007)

***The Financial Position of Pennsylvania's Public Sector: Past, Present, and Future (Robert P. Strauss and Joshua L. Hart)*** This report is the third of three reports that address the fiscal conditions of other states, explores the factors that explain the conditions, and the likely future trends. [FRC Report 155](#) (June 2007)

***Alternative State Business Tax Systems: A Comparison of State Income and Gross Receipts Taxes (Laura Wheeler and Edward Sennoga)*** This report provides a five-point comparison between a state corporate income tax and a state gross receipts tax. [FRC Report/Brief 154](#) (May 2007)

***Status of Women in Atlanta: A Survey of Economic Demographic, and Social Indicators for the 15-County Area (Rachel Ferencik, John Matthews, Christine Moloi, Lakshmi Pandey, Dawud Ujamaa, Sally Wallace)*** This report provides a detailed overview of economic, demographic and social aspects of women and girls in the Metro Atlanta region. [FRC Report 153](#) (May 2007)

***Forecasting Pre-K Enrollment in Georgia Counties (Nikola Tasić and Sally Wallace)*** This report provides a manual that documents the forecasting methodology and provides the actual forecast of Pre-K enrollment by county for 2007-2011. [FRC Report 152](#) (April 2007)

***A Description of the Proposed Comprehensive Revision of Georgia's Tax Structure: HR 900 (David L. Sjoquist)*** This brief is a summary of the provisions of the comprehensive revision of Georgia's tax structure contained in HR 900. [FRC Brief 151](#) (April 2007)

***Revenue Structures of States Without An Income Tax (David L. Sjoquist)*** This report compares Georgia's revenue structure to states without an income tax in order to explore how Georgia's revenue structure would have to change if it were to eliminate its income tax. [FRC Report/Brief 150](#) (April 2007)

***Property Rights Reform: A Fiscal Analysis. (Peter Bluestone)*** This report analyzes the fiscal effects of a proposed statute revising the legal standard for regulatory takings in Georgia, as well as recent changes in Georgia's eminent domain law. [FRC Report 149](#) (April 2007).

(All publications listed are available at <http://frc.gsu.edu> or call the Fiscal Research Center at 404/413-0249, or fax us at 404/413-0248.)